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Sixty-sixth session
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Appointments to fill vacancies in subsidiary organs and other appointments: appointment of members of the International Civil Service Commission

Report of the Fifth Committee

Rapporteur: Mr. Noel **González Segura** (Mexico)

1. At its 28th meeting, on 13 March 2012, the Fifth Committee considered a note by the Secretary-General (A/66/694) concerning a vacancy in the membership of the International Civil Service Commission as a result of the resignation of Mr. Gilberto Paranhos Velloso (Brazil). By that note, the Fifth Committee was informed of the nomination by the Government of Mexico and the endorsement by the Group of Latin American and Caribbean States of Mr. Luis Mariano Hermosillo (Mexico) to fill the remainder of the term of office of Mr. Paranhos Velloso, which expires on 31 December 2013.

2. At the same meeting, the Committee decided, by acclamation, to recommend to the General Assembly that it appoint Mr. Luis Mariano Hermosillo as a member of the International Civil Service Commission for a term of office beginning on _____ 2012[1] and ending on 31 December 2013 (see para. 3 below).

Recommendation of the Fifth Committee

3. The Fifth Committee recommends that the General Assembly appoint Mr. Luis Mariano Hermosillo (Mexico) as a member of the International Civil Service Commission for a term of office beginning on _____ 2012[1] and ending on 31 December 2013.

[1] Date of adoption of the decision by the General Assembly.

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United Nations A/66/747

General Assembly

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15 March 2012

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Sixty-sixth session
Agenda item 131
Financial reports and audited financial statements, and reports of the Board of Auditors

Report of the Board of Auditors on enhancing accountability, transparency and cost-effectiveness in the United Nations system: proposal to clarify and enhance the role of the Board of Auditors in the conduct of performance audits

Note by the Secretary-General

The Secretary-General has the honour to transmit to the General Assembly a letter dated 15 March 2012 from the Chair of the Board of Auditors transmitting the report of the Board on enhancing accountability, transparency and cost-effectiveness in the United Nations system: proposal to clarify and enhance the role of the Board of Auditors in the conduct of performance audits.

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Letter of transmittal

15 March 2012

I have the honour to transmit to you the report of the Board of Auditors on enhancing accountability, transparency and cost-effectiveness in the United Nations system: proposal to clarify and enhance the role of the Board of Auditors in the conduct of performance audits, as requested by the General Assembly in its resolution 65/243 B.

(*Signed*) **Liu** Jiayi
Auditor-General of the People's Republic of China
Chair of the United Nations Board of Auditors

The President of the General Assembly
of the United Nations
New York

Report of the Board of Auditors on enhancing accountability, transparency and cost-effectiveness in the United Nations system: proposal to clarify and enhance the role of the Board of Auditors in the conduct of performance audits

Summary

In its resolution 65/243 B on the report of the Board of Auditors, the General Assembly welcomed the Board's willingness to conduct performance audits and requested the Advisory Committee on Administrative and Budgetary Questions to request the Board to submit to the Assembly at its sixty-sixth session, in coordination with the Office of Internal Oversight Services (OIOS) and the Administration, a comprehensive proposal in this regard, including the impact of the proposal on the Financial Regulations and Rules of the United Nations.

As requested by the General Assembly, the Board has consulted with the Administration and OIOS on its proposal. The Board also consulted with the Independent Audit Advisory Committee and the Joint Inspection Unit, and informally with some of the main internal audit services of the funds and programmes. The Board has taken into account the results of these consultations in the finalization of the present proposal.

The principles of public accountability, transparency and effective governance require that public administrations be held responsible for the economic, efficient and effective management of their organizations and not simply for producing fairly presented financial statements. This holding of public administrations to account is a widely recognized responsibility and key function of external auditors in the national and international public sector.

The Financial Regulations and Rules of the United Nations recognize the wider role for external auditors by providing the Board with a discretionary mandate that extends beyond the audit of the financial statements. Specifically, regulatio 7.5 states that "the Board of Auditors may make observations with respect to the efficiency of the financial procedures, the accounting system, the internal financial controls and, in general, the administration and management of the Organization". This broad mandate goes beyond audit of financial statements into the examination of how well United Nations organizations have utilized the resources of Member States to deliver their mandates. Indeed, the General Assembly also recognizes the important role of supreme audit institutions in promoting the efficiency, accountability, effectiveness and transparency of public administrations (resolution 66/209).

Regulation 7.5 does not, however, fully and clearly encapsulate all the elements of modern public sector performance auditing, particularly in relation to the economy and effectiveness of operations. For many decades, the Board has been examining "management" issues under regulation 7.5, using its discretionary mandate to select topics for examination and reporting on the results in its "long-form reports", while in other instances, the Advisory Committee on Administrative and Budgetary Questions has used regulation 7.7 to request the Board to conduct specific examinations and to issue separate reports on the results.

The Board considers that there is a need to amend regulation 7.5 to provide clarity and modernize the regulations, and the present report sets out the revised text that the Board proposes. Until the General Assembly is prepared to approve such an amendment, the Board undertakes to continue to function under the existing arrangements.

However, in the present report, the Board has highlighted matters that under the existing regulations can influence its operation and functioning and the delivery of its long-form audit reports. In particular, the move to annual rather than biennial audits and reports under the International Public Sector Accounting Standards (IPSAS) requires a reconsideration of how the external audit work will be delivered by the Board, handled by the Administration and fit within the schedule of the General Assembly.

Utilizing existing regulations 7.5 and 7.7, the Board therefore makes specific proposals to enhance: (a) the way it interacts with the Advisory Committee on Administrative and Budgetary Questions, by presenting its forward programme of work to the Advisory Committee at the beginning of an audit cycle and (b) its reporting to the General Assembly by streamlining its existing long-form reports and balancing this with a limited number of topic-specific reports during each audit cycle. The latter is consistent with the current approach, whereby the Board produces annual reports on the capital master plan and IPSAS implementation, and the recent request by the Advisory Committee to prepare annual reports on the implementation of the enterprise resource planning system, Umoja.

The Board considers that a clear and modernized performance audit remit and improved reporting to the General Assembly would complement the existing remit of internal oversight services to examine issues of economy, efficiency and effectiveness. Recognizing that external and internal audit are separate functions and not interchangeable, the Board will continue to coordinate and enhance its work with oversight bodies, as well as the Independent Audit Advisory Committee, especially in its consideration of specific topics to cover through performance audits and in the timing of the audits.

The Board does not anticipate an increase in audit costs as a result of its specific proposals, since part of the performance audit effort relating to the examination of management issues included in the Board's long-form reports will be transferred to a limited number of topic-specific reports. The Board does consider that these proposals will enhance the external audit service it provides and therefore public accountability, transparency and cost-effectiveness within the United Nations system.

The Board requests the General Assembly to:

(a) **Endorse the fundamental role of the Board, as the independent external auditors of the United Nations and its funds and programmes, in contributing to enhanced accountability, transparency, governance and value for money through the conduct of performance audits;**

(b) **Amend regulation 7.5 to bring it in line with the current practice of public sector external audit and performance auditing when the Financial Regulations and Rules of the United Nations are next revised; and/or**

(c) **Endorse the Board's proposals under the existing regulations for streamlining its current long-form reports and balancing this with more topic-specific audit reports based on the Board's own assessment of the risks to cost-effective delivery and use of resources by United Nations organizations (having first sought the concurrence of the Advisory Committee on Administrative and Budgetary Questions).**

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I. Background

1. The Board of Auditors has always enjoyed and welcomed the strong support and recognition of the General Assembly that it is a vital and independent control mechanism for external oversight of the United Nations and its funds and programmes. The Board fulfils its role by conducting financial audits to provide assurance that the financial statements properly present the financial position and performance of the organizations and examinations into the efficiency and management of the organizations. This dual role is explicitly recognized in the Financial Regulations and Rules of the United Nations.

2. The Board, for its part, is not complacent about its position and is always seeking to enhance the external audit service it provides to the General Assembly. To this end, at its thirty-ninth special session, in December 2009, the Board recognized the need to bring the audit service it provides in line with developments in global public sector external audit practice, particularly in relation to performance auditing. In so doing, the Board was aware that in recent years the Advisory Committee on Administrative and Budgetary Questions and the Fifth Committee have both expressed a strong interest in the Board undertaking more in-depth reviews of managerial and operational areas under regulation 7.5 of the Financial Regulations and Rules of the United Nations.

3. In early 2011, the Board signalled to the Administration, the Advisory Committee and the Fifth Committee its desire for a clear and modernized performance audit remit. The Board also highlighted that the adoption of the International Public Sector Accounting Standards (IPSAS), which requires annual financial reporting and audit, would necessitate a change in how the Board reports to the General Assembly.

4. In its resolution 65/243 B, the General Assembly welcomed the Board's willingness to conduct performance audits and requested the Advisory Committee to request the Board to submit to the Assembly at its sixty-sixth session, in coordination with the Office of Internal Oversight Services (OIOS) and the Administration, a comprehensive proposal in this regard, including the impact of the proposal on the Financial Regulations and Rules of the United Nations.

5. By a letter dated 11 August 2011, the Advisory Committee informed the Board of the General Assembly's request. The Board consulted with the Administration and OIOS, as well as the Independent Audit Advisory Committee, the Joint Inspection Unit and the internal audit services of the funds and programmes. The comments received have been taken into account in developing the present proposal.

6. The Board discussed the issue of performance audit with the Panel of External Auditors of the United Nations at its fifty-second session, in December 2011. The Panel endorsed the central tenet of the Board's position that a key function of public sector external auditors is to conduct performance audits, which include the examination of the economic, efficient and effective management of public organizations.

II. Performance audit and the role of the external audit

7. United Nations system organizations are public bodies spending public money. The principles of public accountability, transparency and effective governance require that the Administrations managing these organizations be held publicly responsible for their economic, efficient and effective management and not simply for producing properly presented financial statements. The examination of this core managerial responsibility is a key function of external auditors in the public sector, and it is the strong view of the Board and the supreme audit institutions that the same principles and roles apply directly in the international public sector organizations.

8. In the Financial Regulations and Rules of the United Nations the wider role for external auditors is recognized in that the Board is given a discretionary mandate that extends beyond the financial audit of the financial statements. Regulation 7.5 reads as follows:

> The Board of Auditors may make observations with respect to the efficiency of the financial procedures, the accounting system, the internal financial controls and, in general, the administration and management of the Organization.

This broad mandate goes beyond the audit of financial statements into the examination of how well United Nations organizations have utilized the public resources of Member States to deliver their mandates.

9. Indeed, the General Assembly, in its resolution 66/209, also recognized "the important role of supreme audit institutions in promoting the efficiency, accountability, effectiveness and transparency of public administration, which is conducive to the achievement of national development objectives and priorities as well as the internationally agreed development goals, including the Millennium Development Goals".

10. Regulation 7.5 as it stands, however, does not fully and clearly encapsulate all the elements of performance auditing as they have evolved within public sector auditing, particularly in relation to the examination of the economy and effectiveness of operations. Performance auditing is the discipline whereby external auditors independently assess the extent to which an organization has utilized the resources at its disposal in an economical, efficient and effective manner to achieve stated objectives (see definition in the box below). Accountability and transparency presuppose public insight into the activities of public organizations; and performance auditing is a way for legislatures and citizens to obtain such insight into the management and outcomes of administrative and operational activities. Performance audit therefore helps to build legitimacy and trust for the public organizations concerned. Indeed, it is in the interest of the United Nations system, which is reliant on donations from Member States, that it continue to mandate its external auditors to conduct independent performance audits, especially in a rapidly changing, uncertain and complex world with limited resources.

Definition of performance auditing

Performance auditing[a] embraces the following:

(a) **Economy (keeping the costs low)**: the audit of economy of administrative activities in accordance with sound administrative principles and practices, and management policies;

(b) **Efficiency (making the most of available resources)**: the audit of efficiency of utilization of human, financial and other resources, including examination of information systems, performance measures, monitoring arrangements, and procedures followed by audited entities for remedying identified deficiencies;

(c) **Effectiveness (achieving the stipulated aims or objectives)**: the audit of effectiveness of performance in relation to achievement of the objectives of the audited entity, and the audit of the actual impact of activities compared with the intended impact.

[a] The International Standards of Supreme Audit Institutions define performance auditing for public sector external auditors (ISSAI 3000). The standards are issued by the International Organization of Supreme Audit Institutions. Further information is available from www.issai.org.

11. The Administration has suggested that the definition above and the objectives, scope of work, methodology and levels of analysis involved would benefit from further description. The Board considers that the definition above is sufficient and that the precise objectives, scope of work, methodologies and level of analysis is for the Board to determine in relation to each individual audit assignment.

12. The value of a performance audit mandate for external auditors is enhanced by the fact that external audit is wholly independent of the Administration whose activities are subject to such audit. The General Assembly fully supports the concept of the independence of its external auditors, and this is embedded in the Financial Regulations and Rules of the United Nations.

13. Independence is the bedrock of effective external audit and public accountability as set out in the Lima Declaration of Guidelines on Auditing Precepts of 1977 and the Mexico Declaration on Supreme Audit Institutions Independence of 2007 of the International Organization of Supreme Audit Institutions (INTOSAI).[1] The General Assembly has also recognized that it is the responsibility of the public sector external audit function to provide independent assurance on the efficient and effective use of public funds (see resolution 66/209). To maintain, demonstrate and protect this independence it is essential that the external auditors are free to determine their work programme (based on consultations as and where appropriate), have full discretion in the discharge of their responsibilities, and are free from undue influence by any part of the administrations that they audit.

[1] The Lima Declaration set out the principles of independence in public sector auditing. At the Nineteenth Congress of INTOSAI in Mexico in 2007, the principles were defined in more precise terms under eight pillars of external public sector auditing. The Board, which is composed of supreme audit institutions that are members of INTOSAI, strives to meet the principles in conducting its work for the United Nations and its funds and programmes.

14. Performance auditing also enables the external auditors to use their unique position, access and expertise[2] to add value to an organization by identifying ways in which activities and operations can be delivered more cost-effectively and making appropriate recommendations for improvement. In conducting performance audits of specific areas of the operations of an organization and reporting the results to the General Assembly or other legislative/governing bodies, the Board can contribute to the efforts of administrations to improve their operations by identifying underlying and systemic problems, ensuring that good value for money is achieved and where possible identifying opportunities for savings.

III. Current performance audit role of the Board

15. Since its inception, the Board has utilized audit approaches as they have evolved in the public sector, including performance auditing, to examine "managerial issues" under regulation 7.5, using its discretionary mandate to select topics for examination and reporting on the results in its long-form reports. In almost all cases, the long-form reports are associated with an individual United Nations entity or account, and the managerial issues are linked to the organization or account in question.

16. The Board's long-form reports are typically published at least six months after the end of the annual or biennial financial cycle of the organizations concerned, together with a short-form report, which sets out the external auditors' opinion on the financial statements. Exceptionally, the Board has, when requested, produced free-standing reports on a single topic, with recent examples being the progress reports on the capital master plan and the implementation of International Public Sector Accounting Standards (IPSAS).

17. The Board's long-standing approach under regulation 7.5 has served to integrate its work with the business of the legislative bodies and to provide the General Assembly, Member States and donors with a report on every entity for which they have to make decisions on budget allocations and funding. The Board has considered matters that currently affect the operation and functioning of its reporting, particularly in relation to performance audits. These matters include the following:

(a) While annual reporting under IPSAS is a positive development, it will lead to increased numbers of reports on a more frequent basis. This will significantly impact the work of the Administration, the Board, the Advisory Committee on Administrative and Budgetary Questions and the General Assembly. In this context, the Board sees the need and opportunity now for rationalization of the size and content of the long-form audit reports, since it is the oversight body whose work will be affected by the implementation of IPSAS. There is also an opportunity for more flexibility in the production of stand-alone reports on specific topics. The Board considers that the General Assembly would like to see timely reports that identify critical problems, causes and risks that need to be addressed to improve United Nations administration and operations;

[2] Particularly in areas such as governance, control and risk management; financial management and reporting; the use of information to improve decision-making; and the cost-effective delivery of services, projects and business transformation.

(b) The timing of the long-form reports is largely determined by the financial accounting and audit cycle, which could, in some instances, mean that the General Assembly does not receive timely and independent external audit assessments and reports on major issues and concerns that the Board identifies during its audits. In many cases, the Board is ready and able to report to the General Assembly within a shorter and more responsive time frame;

(c) The Board recognizes the need to provide the General Assembly with further in-depth topic-specific studies to enable its consideration of strategically important issues both within and across United Nations organizations. Under the existing arrangements, the Board is constrained to reporting the results of its findings in entity-specific long-form reports or needs a specific request from the Advisory Committee on Administrative and Budgetary Questions to issue a separate report;

(d) Producing a long-form report on every entity regardless of size and risk may not represent the most cost-effective way to focus limited external audit resources. The Board envisages that it should be possible to deliver a better value external audit service by focusing in more depth on the most critical issues for management.

IV. Proposals to clarify and enhance the role of the Board in the conduct of performance audits

Proposal 1

18. In the light of the above discussion, the General Assembly may see value in revising regulation 7.5, which currently reads:

> The Board of Auditors may make observations with respect to the efficiency of the financial procedures, the accounting system, the internal financial controls and, in general, the administration and management of the Organization.

to read (additions underlined):

> The Board of Auditors may make observations with respect to the <u>economy</u>, efficiency <u>and effectiveness</u> of the financial procedures, the accounting system, the internal financial controls and, in general, the administration and management of the Organization <u>and submit its reports to the General Assembly</u>.

19. The Administration indicated that revising regulation 7.5 might require an associated amendment to General Assembly resolution 74(I) of 1946 by which the Board was established and the annex to the Financial Regulations and Rules. The Board considers that its proposal to clarify its role under regulation 7.5 should not require further legislative change.

Proposal 2

20. While the Board, in the long run, considers that there is a need for regulation 7.5 to be amended, in the short-term it is prepared to continue to function

under the existing arrangements whereby it would seek the approval of the Advisory Committee on Administrative and Budgetary Questions to produce topic-specific reports based on its risk assessments. Utilizing regulation 7.7, the Board proposes to seek the concurrence of the Advisory Committee by presenting its forward programme of work to the Advisory Committee at the beginning of an audit cycle. The Board will also streamline its long-form reports and balance its programme of work with a limited number of topic-specific audit reports during each audit cycle. The programme of work will focus on potential topics identified by the Board, with a clear rationale for each topic's selection. In accordance with regulation 7.7, the Advisory Committee may then request the Board to deliver its proposed programme to the General Assembly.

Implementation of the proposals

21. To address the matters highlighted above, including the impact of annual reporting under IPSAS, the Board considers that it will need to:

(a) Streamline its long-form reports on individual entities by:

(i) Shortening their content to focus on financial, internal control and compliance issues and a limited range of entity-specific "management" issues;

(ii) In the case of low-risk entities, producing an opinion (short-form report) only, with any exceptional matters included in a long-form report in accordance with regulation 7.11;

(b) Balance the reduction in coverage of "management" issues at the entity level by producing a limited number of topic-specific reports each year on selected major managerial issues. Such reports would focus on one area, function or process (for example, procurement, a major information technology programme, a building project or an operational programme) that is examined within the context of a single organization or across multiple organizations.

22. In the short term, the Board envisages that the current topic-specific reports on IPSAS and the capital master plan, and the new annual report on Umoja, will continue, and would look to identify a limited number of additional topic-specific reports for inclusion in its work programme. The Board envisages, through streamlining its long-form reports, that it would undertake no more than three additional topic-specific reports per year on a similar scale within its current budgetary resources. The full long-form report could remain for the major entities where there is known General Assembly interest.

23. If the General Assembly were to support the Board's proposals, the next step would be to determine a proposed programme of work showing the mix and timing of long-form, topic-specific and short-form reports. In very broad terms, the topics for examination will be in areas the Board considers, through its previous work, that risk analysis and consultations would offer the greatest scope for improved cost-effectiveness and are of the greatest strategic importance to the United Nations and its funds and programmes.

24. The Board considers that the arrangements described above could be instituted in 2013. The Board would deliver its normal planned programme of work up to the third quarter of 2012, ensuring sufficient time to focus on IPSAS implementation in

the first nine United Nations entities. The first full programme of reports for discussion with the Advisory Committee on Administrative and Budgetary Questions would be delivered in 2013 and onward, with the tabling and discussion of the forward programme, covering at least three years, taking place sometime in the fall of 2012.

V. Advantages of the Board's proposals

25. The advantages the Board sees in its proposed approach are:

(a) **An improved external audit service**. The Board considers that, through more focused and in-depth examinations of specific topics, making better use of performance audit techniques, it will be able to provide the General Assembly and the governing bodies with greater insight and information, and therefore transparency, on the performance of the entities and the delivery of major programmes and projects. In turn, the entities will gain insight and advice on how they can improve cost-effectiveness, and this will complement the improved financial information and transparency that will come with the adoption of IPSAS. The Board considers, for example, that its reports on IPSAS and the capital master plan illustrate how it can support the General Assembly and the Administration in addressing the risks to value for money;

(b) **Improved timeliness of reporting**. The arrangements described above would enable the Board to vary the timing of its reports, choosing, in agreement with the Advisory Committee on Administrative and Budgetary Questions, the most valuable timing for individual reports, for example, in response to emerging concerns on a major programme or because an important decision needs to be made on future funding. It would also facilitate more regular issuance of reports throughout the year, instead of the current concentration of Board reports in the fall;

(c) **Neutral impact on the audit fee**. The Administration has been rightly concerned that the Board's proposal might lead to an increase in audit costs, particularly with the increased intensity of the work of the Board relating to IPSAS implementation. However, the Board does not anticipate an increase in audit costs as a result of these specific proposals, since part of the performance audit effort relating to the examination of management issues included in the Board's long-form reports will be transferred to a limited number of topic-specific reports. In other words, there will be a realignment of the Board's existing budgetary resources.[3] In the long run, as the merits of this new approach are appreciated, it could be that the Advisory Committee and/or the Fifth Committee would request more studies by the Board, in which case there might be cost implications. This will, however, simply be consistent with the present arrangements when additional assignments are requested by legislative/governing bodies. In terms of the impact on the Administration, the Board envisages that while the Administration will receive more topic-specific reports on critical issues from time to time, the number and size of long-form reports will decrease overall;

[3] The Board has already sought increased fees for biennium 2012-2013 to cover the additional costs involved in certifying the financial statements of entities in its portfolio on an annual rather than biennial basis under IPSAS. It has also sought to rebalance its portfolio through reassignment of lead audit responsibilities among Board members.

(d) **Increased accountability and public confidence**. There will be benefit to the United Nations in terms of the trust of Member States and the wider public that will come from enhanced external audit reporting.

VI. Coordination by the Board with other oversight bodies

26. The Board and the other oversight bodies conduct their work within an environment of finite resources, and it is incumbent on all to utilize and target those resources cost-effectively. External auditors, therefore, should and do consult widely to understand risks and coordinate where necessary with audit committees and internal oversight bodies to avoid unnecessary overlap and realize opportunities for maximizing the value of oversight. In this context, the Board also supports a performance audit remit for internal oversight services, so that in fulfilling their separate and valuable functions they too can report to management, and if necessary governing bodies, on issues of economy, efficiency and effectiveness. Ultimately, the Board considers that the size, complexity and challenges faced by the United Nations system mean that all of the external and internal oversight bodies have more than enough room within which to operate and contribute.

27. Importantly, external auditors must also consult with the governing bodies (the Advisory Committee on Administrative and Budgetary Questions in the case of the Board), especially where there is a risk that the proposed work exceeds their mandates, raises political sensitivities or may result in the need for an increase in audit fee. However, the important principle should remain that the external auditors are the sole determinants of their proposed programme of work within their approved budget.

28. In its final consultation on the Board's proposal, the Independent Audit Advisory Committee reiterated its position in paragraph 56 of its report (A/66/299), in which it stated as follows:

> The Committee was cognizant of the fact that according to International Standards of Supreme Audit Institutions (ISSAI) Standard 5000, external auditors of publicly funded international institutions perform both regularity (the traditional financial statement audit) and performance audits. The Board of Auditors is seeking a strengthened mandate to cover the "three Es" (economy, efficiency and effectiveness), as well as the ability to issue stand-alone reports on the results.

The Board welcomes the recognition by the Independent Audit Advisory Committee of the wider role of external auditors in publicly funded international institutions.

29. In the same paragraph, the Independent Audit Advisory Committee also indicated its view that should the General Assembly authorize the Board of Auditors to carry out additional performance audits, measures should be put in place to make sure that such audits are not unnecessarily or inappropriately duplicative or overlapping with those performed by OIOS. It further indicated that ensuring the absence of overlap or duplication would require concerted effort between OIOS and the Board of Auditors and would necessitate the Board to place more emphasis on the work done by OIOS.

30. The Board considers that its proposals offer the opportunity to find ways of enhancing coordination with the oversight bodies across its entire portfolio,

including the Joint Inspection Unit, OIOS and the other internal audit services of the funds and programmes. The Board is committed to ensuring that effective coordination remains one of its highest priorities with all of the oversight entities and audit committees with which it works by discussing the risks to value for money and the proposed areas to be subject to performance audits.

VII. Conclusion

31. **The Board considers that its proposals will enhance the external audit service it provides and therefore public accountability, transparency and cost-effectiveness with the United Nations system. The Board requests the General Assembly to:**

(a) **Endorse the fundamental role of the Board, as the independent external auditors of the United Nations and its funds and programmes, in contributing to enhanced accountability, transparency, governance and value for money through the conduct of performance audits;**

(b) **Amend regulation 7.5 to bring it in line with the current practice of public sector external audit and performance auditing when the Financial Regulations and Rules of the United Nations are next revised; and/or**

(c) **Endorse the Board's proposals under the existing regulations for streamlining its current long-form reports, and balancing this with more topic-specific audit reports based on the Board's own assessment of the risks to cost-effective delivery and use of resources by United Nations organizations (having first sought the concurrence of the Advisory Committee on Administrative and Budgetary Questions).**

VIII. Acknowledgement

32. The Board wishes to express its appreciation to the Administration, the Independent Audit Advisory Committee, the Office of Internal Oversight Services, the Joint Inspection Unit and other internal audit services for the valuable feedback provided on the present report.

Liu Jiayi
Auditor-General of China
Chairman of the United Nations Board of Auditors

Terence **Nombembe**
Auditor-General of South Africa

Amyas **Morse**
Comptroller and Auditor-General of the
United Kingdom of Great Britain and Northern Island

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Sixty-sixth session
Agenda item 16
Information and communications technologies for development

Letter dated 24 February 2012 from the Permanent Representative of Antigua and Barbuda to the United Nations addressed to the Secretary-General

I have the honour to transmit herewith the outcomes of recent high-level meetings and working sessions on information and communications technologies for development which resulted in the launching of the Global Business Incubator (see annex).

The aforementioned meetings and working sessions were held prior to and during the current session of the General Assembly and considered issues related to South-South and triangular cooperation and ICT for the implementation of the Millennium Development Goals, and involved participation and support from the Permanent Missions to the United Nations of Antigua and Barbuda, Bangladesh, Benin, Cape Verde, the Comoros, Kenya, the Republic of Moldova and Tajikistan, as well as the Office of the Special Adviser on Africa, the World Tourism Organization, the United Nations Development Programme Special Unit for South-South Cooperation and the United Nations Human Settlements Programme (UN-Habitat), and with additional support from South-South News.

I would be most grateful if the present letter and its annex could be circulated as a document of the sixty-sixth session of the General Assembly, under agenda item 16.

(*Signed*) John W. **Ashe**
Ambassador
Permanent Representative

12-26556 (E) 190312

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Annex to the letter dated 24 February 2012 from the Permanent Representative of Antigua and Barbuda to the United Nations addressed to the Secretary-General

Harnessing information and communications technologies for development: introduction of the Global Business Incubator

1. On 23 September 2011, during the high-level segment of the sixty-sixth session of the General Assembly, a meeting was convened, under the auspices of the Prime Minister of Antigua and Barbuda, W. Baldwin Spencer, and with participation of heads of delegation, representatives of Permanent Missions, the private sector and civil society, at the headquarters of South-South News in New York. Participants highlighted the importance of information and communications technologies (ICT) for development in the Caribbean region and, specifically, the need for a Global Business Incubator, to harness the potential of small businesses through ICT and through greater access to global markets.

2. Participants highlighted the importance of the work that is ongoing in harnessing the potential of ICT, including through the establishment of the Broadband Commission for Digital Development, and the implementation of and follow-up to the outcomes of the World Summit on the Information Society at the regional and international levels (see Economic and Social Council resolution 2011/16). Of particular note was the need to harness the potential of ICT to promote achievement of the internationally agreed development goals, including the Millennium Development Goals, through sustained, inclusive and equitable economic growth and sustainable development, a fact that was reaffirmed by the General Assembly in its resolution 66/184.

3. The meeting also took note with appreciation of the report of the Broadband Commission, prepared in cooperation with the International Telecommunication Union and the United Nations Educational, Scientific and Cultural Organization, entitled "A 2010 leadership imperative: the future built on broadband", and the Declaration of Principles and Plan of Action adopted by the World Summit on the Information Society at its first phase, held in Geneva from 10 to 12 December 2003, and endorsed by the General Assembly, and the Tunis Commitment and the Tunis Agenda for the Information Society adopted by the Summit at its second phase, held in Tunis from 16 to 18 November 2005, and endorsed by the Assembly.

4. Participants also considered the outcomes of a series of high-level working sessions, at the ambassadorial level, held in April 2011, which focused on South-South and triangular cooperation in ICT for the Millennium Development Goals. These sessions were held in Hong Kong, China, and Beijing, with representation from the Permanent Missions to the United Nations of Antigua and Barbuda, Bangladesh, Benin, the Comoros, Cape Verde, Kenya, the Republic of Moldova, Tajikistan and Tunisia, as well as the United Nations Development Programme Special Unit for South-South Cooperation, the Office of the Special Adviser on Africa, the World Tourism Organization and the United Nations Human Settlements Programme (UN-Habitat).

5. The following recommendations came out of the high-level working sessions in April 2011:

- Actions taken to promote sustainable economic growth and the achievement of the Millennium Development Goals should build upon the principles set out in the outcomes of the World Summit on the Information Society and the agenda set by the Broadband Commission, as well as other ongoing United Nations-related ICT processes
- Accelerate the development and deployment of technologies, including through South-South and triangular cooperation, and through the creation of such facilitative mechanisms as the Global Business Incubator, so as to harness the potential of ICT for sustainable economic growth and job creation, particularly in developing countries
- Immediately launch the Global Business Incubator as a facilitator for Governments and the private sector in building the capacity of developing countries to leverage innovation and creativity in achieving the Millennium Development Goals

The Global Business Incubator

6. The Global Business Incubator will serve as a facilitator for Governments and the private sector in building the capacity of developing countries to leverage innovation and creativity in achieving the Millennium Development Goals. Core objectives of the Incubator include the creation of jobs and economic growth through sustainable development and urbanization.

7. The Global Business Incubator will promote the open exchange of ideas and active collaboration, while ensuring the privacy and quality facilities needed to operate in a professional and efficient corporate environment. The initiative will connect ambitious and energetic start-ups with seasoned veterans in a setting that promotes mentorship and innovation.

8. The global focus of the Global Business Incubator ensures that effective collaboration among Incubator participants, regardless of national origin, will produce innovative products and services which possess true international appeal. The Incubator is designed to provide cost-effective access to the most promising markets around the world.

9. The Global Business Incubator will also foster and encourage global initiatives in specific business sectors. Target areas include sustainable tourism, sustainable cities, renewable energy, clean technology, fashion and culture, digital media and film, ICT and e-Government.

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The rule of law at the national and international levels

Delivering justice: programme of action to strengthen the rule of law at the national and international levels

Report of the Secretary-General

Summary

Respect for the rule of law at the international and national levels is central to ensuring the predictability and legitimacy of international relations, and for delivering just outcomes in the daily life of all individuals. While responsibility for strengthening the rule of law lies with Member States and their citizens, the United Nations is ideally placed to support Member States' efforts and to provide integrated and effective assistance. To galvanize collective efforts to strengthen the rule of law at the national and international levels, the Secretary-General proposes that the General Assembly adopt a programme of action for the rule of law, agree to a process to develop clear rule of law goals and adopt other key mechanisms to enhance dialogue on the rule of law. Member States should also take the occasion of the high-level meeting of the General Assembly on the topic "The rule of law at the national and international levels" during the sixty-seventh session to make individual pledges related to the rule of law.

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I. Introduction

1. The global system is coming under unprecedented stress from interconnected and complex transformations in our human and physical geography. Environmental degradation, rapid urbanization, conflict, severe income inequalities and exclusion of vulnerable groups pose major challenges to human development and security. Robust principles are needed to underpin the management of our future. The rule of law is a core principle of governance that ensures justice and fairness, values that are essential to humanity. The rule of law is central to the vision of the Secretary-General for the coming five years, and must guide our collective response to a fast-changing world.

2. The United Nations defines the rule of law as a principle of governance in which all persons, institutions and entities, public and private, including the State itself, are accountable to laws that are publicly promulgated, equally enforced and independently adjudicated, and which are consistent with international human rights norms and standards. It requires, as well, measures to ensure adherence to the principles of supremacy of law, equality before the law, accountability to the law, fairness in the application of the law, separation of powers, participation in decision-making, legal certainty, avoidance of arbitrariness and procedural and legal transparency (see S/2004/616).

3. At the international level, the rule of law accords predictability and legitimacy to the actions of States, strengthens their sovereign equality and underpins the responsibility of a State to all individuals within its territory and subject to its jurisdiction. Full implementation of the obligations set forth in the Charter of the United Nations and in other international instruments, including the international human rights framework, is central to collective efforts to maintain international peace and security, effectively address emerging threats and close off accountability gaps for international crimes.

4. At the national level, the rule of law is at the heart of the social contract between the State and individuals under its jurisdiction, and ensures that justice permeates society at every level. The rule of law guarantees the protection of the full range of human rights, brings citizens and non-citizens alike legitimate avenues of recourse in cases of abuses of power and allows for the peaceful and fair resolution of disputes. The rule of law is ensured by national institutions that can generate and implement clear, public and just laws, and that provide fair, equitable and accountable public services to all people equally. Strengthening the rule of law fosters an environment that facilitates sustainable human development and the protection and empowerment of women, children and vulnerable groups, such as internally displaced persons, stateless persons, refugees and migrants.

5. While responsibility for ensuring the rule of law at the international and national levels lies with Member States and their citizens, the United Nations can assist in strengthening it. Such assistance must be in line with the internationally agreed normative framework, but must also be led by national aspirations and anchored in the national context.

6. Each of the principal organs of the United Nations, including the Secretariat and its various departments and offices, in addition to the United Nations funds and programmes, engages in a wide range of rule of law activities. Many other multilateral actors and bilateral donors, private foundations and non-governmental

organizations are also involved in such activities. The breadth of the rule of law and the number of actors involved create challenges in prioritization, coordination and coherence.

7. To address these challenges, the Secretary-General has identified key commitments to be made by Member States and the United Nations to strengthen the rule of law at the national and international levels. These commitments are set out below in the form of a programme of action, which the Secretary-General proposes for adoption during the sixty-seventh session of the General Assembly at the high-level meeting on the topic "The rule of law at the national and international levels".

8. Looking ahead, the Secretary-General firmly believes that it is crucial for Member States to agree on key goals in relation to the rule of law, with corresponding targets, so that Member States and the United Nations have clear objectives towards which to work. The Secretary-General proposes that Member States agree to embark on this process at the high-level meeting.

9. The Secretary-General also proposes the adoption at the high-level meeting of other mechanisms aimed at strengthening dialogue on the rule of law at the international and national levels. Lastly, to make full use of the unique opportunity afforded by the high-level meeting, the Secretary-General proposes that Member States make individual pledges on the rule of law based on national priorities.

II. Programme of action

10. The Secretary-General proposes that Member States and the United Nations make a number of the commitments set out below, which are aimed at addressing the current challenges in strengthening the rule of law at the international and national levels. They take the form of a programme of action aimed at creating a common agenda for all Member States and the United Nations so that future discussions in this broad area can be more effectively structured and collective action better targeted.

A. Strengthening the rule of law at the international level

1. Increasing compliance with international law

(a) Strengthening compliance in the context of the United Nations

11. The Charter of the United Nations is the foundation of the rule of law at the international level. It is applicable to all Member States equally and to the principal organs of the United Nations. In addition, Member States are bound by the wider body of international law. In this respect, it is important for the Security Council, in addition to the other principal organs of the United Nations, to fully adhere to applicable international law and basic rule of law principles to ensure the legitimacy of their actions. In this connection:

(a) Member States and the principal organs of the United Nations must commit themselves to applying the Charter of the United Nations and the wider body of international law consistently and even-handedly in their policies and practices;

(b) The Secretary-General encourages Member States to bring forward and finalize intergovernmental discussions on Security Council reform;

(c) The Secretary-General fully accepts that relevant international law, notably international human rights, humanitarian and refugee law, is binding on the activities of the United Nations Secretariat, and is committed to complying with the corresponding obligations;

(d) The Secretary-General fully supports the new system of administration of justice and will ensure that the principles of the rule of law are consistently applied throughout the United Nations.

(b) Ensuring national implementation

12. The body of international norms and standards developed under the auspices of the United Nations remains one of the Organization's greatest achievements. While there are more areas in which law-making would be valuable, the real challenge lies in the implementation of the existing legal framework. Respect for this framework is poor, violations frequent and the political will to ensure consistent compliance too weak. The technical and financial capacities required to fulfil obligations are often limited. In this connection:

(a) Member States should ratify or accede to international treaties to which they are not yet party, and review and remove any reservations to treaties to which they are party;

(b) Member States should consistently and fully implement international legal instruments, including through specific national action plans, backed by political will and financial commitments;

(c) Where compliance with international obligations is hampered by capacity deficits, Member States should commit themselves to seeking international assistance from bilateral and multilateral assistance providers;

(d) The Secretary-General commits himself to providing an integrated response to requests by Member States for assistance in the implementation of their international obligations.

(c) Strengthening treaty bodies

13. Many international instruments include mechanisms that review Member States' compliance. Such mechanisms provide an essential tool to strengthen implementation and highlight capacity gaps. Support for treaty monitoring bodies should be strengthened and their recommendations consistently implemented. In this connection:

(a) Member States should commit themselves to allocating adequate resources to treaty body mechanisms, to regularly fulfilling their reporting requirements and to implementing their findings and recommendations;

(b) Where failure to report or to implement recommendations stems from capacity deficits, Member States should commit themselves to seeking international assistance;

(c) Bilateral and multilateral assistance providers should integrate support for the implementation of recommendations of treaty body mechanisms into their rule of law assistance budgeting and planning;

(d) The Secretary-General stands ready to provide an integrated response to requests by Member States for assistance.

2. Strengthening international dispute resolution

14. One of the central features of the rule of law at the international level is the ability of Member States to have recourse to international adjudicative mechanisms to settle their disputes peacefully, without the threat or use of force. Unfortunately, reluctance by some States to consistently use international adjudicative bodies and jurisdictional barriers to them have contributed to concerns that the international legal system is not equally accessible to all and that international law is selectively applied.

(a) Strengthening the International Court of Justice and its role in international relations

15. The International Court of Justice remains the only judicial forum before which Member States can bring virtually any legal dispute concerning international law. No other forum's jurisdiction is potentially as far-reaching as that of the Court, yet the Court is competent to hear a case only if the States concerned have accepted its jurisdiction. Such an acceptance can take the form of the conclusion of an ad hoc agreement to submit a specific dispute to the Court or of a jurisdictional clause of a treaty. The Court's jurisdiction can also derive from the optional declarations accepting such jurisdiction as compulsory. Such optional declarations are the best way of ensuring that all inter-State disputes are settled peacefully. To date, however, only 66 Member States have accepted as compulsory the jurisdiction of the Court. In this connection:

(a) Member States should accept as compulsory the jurisdiction of the International Court of Justice;

(b) The Secretary-General will launch a campaign to increase the number of Member States that accept as compulsory the jurisdiction of the International Court of Justice.

16. The General Assembly and the Security Council have the ability to refer any legal question to the Court for an advisory opinion, as do other organs of the United Nations and the specialized agencies when authorized to do so by the General Assembly. This enables the principal organs of the United Nations to ensure that any action that they take is in accordance with the Charter and international law, increasing the legitimacy of their actions. In practice, however, these advisory opinions are rarely sought. In this connection:

The General Assembly, the Security Council and other organs of the United Nations, as applicable, should commit themselves to making greater use of their ability to request advisory opinions from the International Court of Justice.

(b) Strengthening other international adjudicative bodies

17. International adjudicative bodies themselves are often underresourced and do not have the necessary political support, especially in view of their lack of enforcement mechanisms. Accordingly, the non-implementation of decisions of such bodies is an enduring problem. In this connection:

(a) Member States should resolve to provide international adjudicative bodies with sufficient resources for them to deal with their caseloads efficiently;

(b) Member States should commit themselves to complying systematically with all final and binding decisions of international adjudicative bodies.

B. Strengthening the rule of law at the national level

1. Improving service delivery

(a) Effective and equitable delivery

18. A strong rule of law relies on effective and equitable delivery of public services to all individuals within a jurisdiction, without discrimination, in line with internationally accepted norms and standards. Such public services include policing, criminal justice, corrections, civil and administrative justice, legal aid and assistance and law-making. Ensuring equitable access to these services may require the adoption of special measures for marginalized and otherwise vulnerable groups and for victims and witnesses of specific crimes, such as sexual and gender-based crimes, or those in need of international protection. The legitimacy of the State can be compromised by failure to deliver just, equitable and effective services that ensure the rule of law. In this connection:

(a) Member States should take all necessary steps to provide services that ensure the rule of law in a fair, effective, non-discriminatory and accountable manner. Such services must meet international standards and be available and accessible nationwide. Special measures must be taken to ensure that women, children and vulnerable groups enjoy full access to services related to the rule of law, and that those services respond to their rights and needs;

(b) Member States should commit themselves to supporting legal aid and assistance services, including to the poorest and most vulnerable.

(b) Accountable and transparent delivery

19. Within justice, security and law-making institutions, it is important to enhance transparency, accountability and oversight, and to widen participation in decision-making processes, in order to build public confidence and trust. In this connection:

Member States should ensure that their legal frameworks include basic principles of open government, such as fiscal transparency, access to information, disclosures related to public officials, accountability, remedies and oversight mechanisms, protection measures for whistle-blowers and witnesses, and public engagement in policy and decision-making, and that such legal frameworks are effectively implemented.

(c) National budgeting and planning

20. Proper resourcing, budgeting, planning and management are also key to ensuring greater levels of competency that lead to public confidence in justice, security and law-making institutions. In this connection:

(a) Member States should ensure that rule of law institutions receive an adequate share of the national budget, and have effective planning and management structures in place, so as to execute their functions in a professional and accountable manner, fairly and independently, free of corruption and bias;

(b) Member States should consider preparing and publishing multi-year national rule of law strategies.

(d) National data collection

21. Data collection and analysis are critical to strengthening service delivery, and enable the creation of baselines against which policies can be developed and action targeted towards priority areas. In this connection:

(a) Member States should devote greater resources to enhancing the capacity of national institutions to systematically collect and analyse data related to the rule of law, such as crime rates, sentencing patterns, average time for completion of trials, pretrial detention rates, percentage of population using civil courts, rates and speed of enforcement of court decisions, and the use of tools such as public perception surveys in respect of the rule of law sector, in line with internationally accepted norms and standards of data protection. Such efforts need to ensure that all data are disaggregated by sex in order to inform delivery that meets the needs of all people;

(b) Member States should facilitate the implementation of impact monitoring tools to observe changes in the performance and fundamental characteristics of justice institutions.

(e) Civil society

22. The rule of law is strengthened when all individuals are empowered to claim their rights, to request effective remedies and to express legitimate demands on public institutions for accountability in the fair and just delivery of public services. Civil society organizations, including professional associations of lawyers, prosecutors and judges, academic and policy research institutions, paralegal organizations and advocacy organizations focusing on the rule of law, all make important contributions to strengthening services that ensure the rule of law, especially by empowering and informing individuals. In this connection:

Member States should commit themselves to granting all individuals their full right to association and assembly, and to supporting civil society organizations and giving them the necessary legislative and political space to thrive.

(f) Traditional and informal justice systems

23. Member States may have justice mechanisms based on tradition, custom or religion operating alongside State institutions. These systems can play an important part in the delivery of justice services, including the adjudication and determination of disputes. In this connection:

(a) Member States and the United Nations should ensure that all laws and justice mechanisms, including traditional and informal justice mechanisms, are in line with international norms and standards;

(b) Member States should develop strategies for clarifying and strengthening the relationship between traditional and informal justice systems and formal justice systems;

(c) Member States should develop strategies for ensuring that everyone, particularly women and those belonging to vulnerable or otherwise marginalized groups, enjoys equal access to justice within all justice delivery mechanisms.

2. Supporting peace and security in conflict and post-conflict situations

24. In conflict and post-conflict situations, the United Nations supports rule of law initiatives that are indispensable for the establishment of peace and security. High-level political and strategic engagement by the United Nations on rule of law issues is combined with initiatives for building the capacity and integrity of key national justice and security institutions, including the police, the judicial system and prisons. Broadly, assistance is provided in ensuring accountability and reinforcing norms, building confidence in justice and security institutions and promoting gender. It also includes innovative mechanisms, such as the prosecution support cells in the Democratic Republic of the Congo, which have been established to assist national authorities in the prosecution of serious crimes. It is of paramount importance to recognize the critical contribution that justice institutions make to the establishment of peace and security in conflict and post-conflict situations, and support should be provided in a commensurate and well-sequenced manner.

25. While there is an increased focus on strengthening the rule of law in conflict and post-conflict settings, the human and financial resources required to implement activities are often lacking and critical capacity gaps persist in key areas. The steering committee on civilian capacity in the aftermath of conflict is working to address these gaps through strengthened partnerships with Member States, civil society and other multilateral partners, particularly in the global South, and with greater clarity and accountability in United Nations support. In addition, there are limited empirical data on the strength and effectiveness of key rule of law institutions. Member States should be encouraged to make sufficient resources available, especially when rule of law initiatives have been explicitly mandated by the Security Council. In this connection:

(a) Member States should nominate civilian justice experts to support United Nations initiatives in the rule of law sector in conflict and post-conflict situations;

(b) Member States should support and fund the development and implementation of multi-year joint United Nations programmes for strengthening the rule of law in conflict and post-conflict settings, and should support with human and financial resources innovative mechanisms such as the prosecution support cells;

(c) Member States should enhance resources for rule of law activities carried out in the context of United Nations peacekeeping operations and special political missions, including voluntary contributions to rule of law actions implemented by relevant United Nations entities, agencies, funds and programmes;

(d) Member States should support the use of the United Nations Rule of Law Indicators as a non-ranking, key instrument for measuring the strengths and effectiveness of law enforcement, judicial and correctional institutions in conflict and post-conflict environments.

3. Fostering an enabling environment for sustainable human development

26. Sustainable human development is facilitated by a strong rule of law. The provision and implementation of stable and predictable legal frameworks for businesses and labour stimulate employment by promoting entrepreneurship and the growth of small and medium-sized enterprises, and attracting public and private investment, including foreign direct investment. The link between economic development and the rule of law has long been established. Rising inequalities in wealth within and among countries are now a key concern with the potential to weaken and destabilize societies. The United Nations supports the development of a holistic sustainable human development agenda that addresses the challenges related to inclusive growth, social protection and the environment. In such an agenda, the rule of law must play a critical role in ensuring equal protection and access to opportunities.

(a) Fostering economic growth

27. Member States should renew their focus on the rule of law to foster enabling environments for sustainable economic growth. Such growth must be equitable, inclusive and socially responsible in order to create sufficient stability for poverty reduction and peacebuilding initiatives to take root. In this connection:

(a) Member States must resolve to develop and implement adequate legal frameworks to boost entrepreneurship and public and private sector investment, and for the development of small and medium-sized enterprises;

(b) A number of conventions and other legal texts in the domain of trade, investment and development have been developed in the context of the United Nations, and Member States should consider adopting and implementing these. Where implementation is hampered by capacity deficits, Member States must commit themselves to seeking international assistance and to providing adequate funding for such assistance;

(c) Member States must resolve to take steps to encourage employment and implement internationally agreed labour norms and standards, including for those individuals employed in the informal sectors.

(b) Fighting corruption

28. Corruption is a challenge that needs to be addressed by all Member States, particularly since there is a strong link between low levels of corruption and economic and social development. Under the auspices of the United Nations, Member States have created a strong normative framework to meet this challenge, and the focus must now be on universal adherence to the framework, and its full implementation. In this connection:

(a) Member States must consider ratifying the United Nations Convention against Corruption and fully implementing its provisions, making use of the peer

review mechanism established by the Conference of the States Parties to the Convention;

(b) Bilateral and multilateral assistance providers should integrate into their rule of law budgeting and planning support for the technical assistance needs of Member States, as identified through the peer review mechanism of the United Nations Convention against Corruption.

(c) Protecting housing, land and property rights

29. The equitable and transparent administration of housing, land and property based on rule of law principles is key to economic, social and political stability. Serious deficits in this area have caused many violent conflicts and prolonged displacement. In this connection:

Member States should resolve to put in place and fully implement housing, land and property governance systems that effectively protect international social and economic rights, with particular emphasis on ensuring women's equal rights to housing, land and property, including through succession and inheritance.

(d) Creating and maintaining civic records

30. Ensuring appropriate civil registration and keeping comprehensive civic records is central to legal recognition by the State and equality before the law, and enables individuals to participate in economic and political processes, seek State protection and to gain access to public services such as health and education. In this connection:

Member States should resolve to establish effective systems for free and universal birth registration, and for citizenship and other civic records, which are fully accessible to all.

4. Empowering women and children

31. Women worldwide face violence, the denial of basic rights and discrimination, often compounded by poverty, age and legal status. Weak legal frameworks and gender and age biases of State actors abet discriminatory policies and practices of institutions, limiting women and children's access to legal redress and discouraging women and children from reporting crimes against them.

(a) Empowering women

32. The marginalization of women negatively affects economic growth and social welfare. Women are key actors for development in their communities and must be empowered to use the law to uphold their interests, including by fully participating in rule of law institutions. In this connection:

(a) Member States should resolve to repeal discriminatory legislation and to adopt appropriate legal frameworks to prevent discrimination against women;

(b) Member States should commit themselves to actively promoting equal access to justice, including by removing all obstacles to services that women face, and to putting in place positive measures to enhance access to these services;

(c) Member States should also resolve to increase the participation of women in the delivery of services that ensure the rule of law, including by establishing minimum quotas in relevant professions;

(d) Member States should increase the amount of funding allocated to gender-responsive rule of law assistance initiatives.

(b) Empowering children

33. The way in which children are treated by national legal, social welfare, justice and security institutions is integral to the development of the rule of law at the national level. Justice for children aims to ensure full application of international norms and standards for all children who come into contact with justice and related systems as victims, witnesses and alleged offenders, or for other reasons where judicial, State administrative or non-State adjudicatory intervention is needed (for example, regarding their care, custody or protection). Important progress notwithstanding, girls and boys are still to be viewed as full stakeholders in rule of law initiatives. Given the strong cultural dimension of the rule of law, ensuring child rights education and legal awareness for all children, and for families and communities, is key for the long-term growth of the rule of law.

34. The relevant provisions of the Convention on the Rights of the Child and other international legal instruments related to justice for children have yet to be systematically reflected in broader policy reform, programmes and other efforts to strengthen the rule of law at the national level. In this connection:

(a) Member States should resolve to regard the rights of girls and boys as integral to their initiatives to strengthen the rule of law;

(b) Member States should commit themselves to putting in place adequate policies to protect children, beginning with the establishment of systems for free and universal birth registration, and ensuring that age assessment processes fully respect the rights and best interests of the child;

(c) Member States should resolve not to use detention in respect of girls and boys, except as a last resort, and should develop appropriate diversion programmes and alternatives to detention.

C. Strengthening the nexus between the national and international levels

35. Some threats and crimes, while committed on national territory, are addressed through international legal mechanisms. It is therefore important to strengthen the nexus between the rule of law at the national and international levels.

1. Establishing the age of accountability

36. The commission of international crimes and other gross violations of human rights undermines the fabric of societies and destabilizes affected States and their regions, threatening international peace and security. In the aftermath of such crimes and violations, ensuring accountability and providing all victims with the right to an effective remedy giving redress and adequate reparations for the atrocities

committed against them are key to increasing public trust in justice and security institutions, and to building the rule of law and sustainable peace.

(a) Ensuring investigations and prosecutions

37. Member States are responsible for investigating, prosecuting and trying, or extraditing, perpetrators of international crimes and other gross violations of human rights. The commission of such crimes and violations anywhere in the world is of legitimate concern to every Member State, the United Nations and the international community as a whole. In this connection:

(a) All Member States must commit themselves to ensuring accountability for international crimes and other gross violations of human rights;

(b) Member States should not take measures that prevent accountability, such as granting or endorsing amnesties for international crimes and other gross violations of human rights;

(c) Member States in whose jurisdiction international crimes and other gross violations of human rights have occurred, or Member States of which the person accused of the crime is a national, must support politically and financially domestic prosecutions of alleged perpetrators of international crimes and other gross violations of human rights, while guaranteeing the full judicial, prosecutorial and investigative independence of these processes;

(d) Where a Member State with jurisdiction over international crimes and other gross violations of human rights cannot or will not investigate or prosecute crimes and violations, the State concerned should consider referring the matter to an appropriate regional or international accountability mechanism, or extraditing the alleged perpetrator to any country that has claimed jurisdiction over the violations;

(e) Where a Member State with jurisdiction over international crimes and other gross violations of human rights cannot or will not exercise jurisdiction, other Member States should explore avenues for exercising their own jurisdiction and make corresponding extradition requests.

38. Children who are accused of international crimes and gross violations of human rights require special consideration. In this connection:

(a) Where international crimes and gross violations of human rights are allegedly committed by children associated with armed forces or armed groups, Member States should regard the children primarily as victims and not as perpetrators;

(b) Member States should not prosecute, punish or threaten with prosecution or punishment children who have been associated with armed forces or armed groups solely for their membership of those forces or groups;

(c) When children engage as witnesses in judicial or non-judicial accountability processes, Member States should commit themselves to putting in place protection procedures and legal safeguards to protect their rights before, during and after their testimony or statement.

(b) Strengthening national capacities

39. Inadequate capacity within domestic institutions fosters impunity for the perpetrators of international crimes and other gross violations of human rights. The United Nations has developed innovative mechanisms to assist national authorities in investigating, prosecuting and trying alleged perpetrators of such crimes and violations, for instance through capacity-building of police to investigate sexual and gender-based violence cases, and the prosecution support cells used in the Democratic Republic of the Congo, as mandated by the Security Council in its resolutions 1925 (2010) and 1991 (2011). In this connection:

(a) Member States must resolve to strengthen their national systems to conduct investigations and prosecutions of alleged perpetrators of international crimes and other gross violations of human rights, and to seek international assistance to do so, where necessary. Specific efforts should be made to build the necessary capacity to investigate, prosecute and try sexual and gender-based crimes, and crimes against children;

(b) Bilateral and multilateral assistance providers should integrate into their rule of law assistance support for strengthening national capacity to pursue domestic proceedings for international crimes and gross violations of human rights, and ensure that such assistance is nationally and locally driven;

(c) The Secretary-General will ensure that the United Nations is able to provide an integrated response to any request by Member States for assistance.

(c) Other accountability mechanisms

40. In addition to the primary role of national authorities to punish those responsible for international crimes and other gross violations of human rights, international and hybrid criminal tribunals have played an important role in closing the accountability gap. Commissions of inquiry and fact-finding missions have also been increasingly viewed as effective tools to draw out facts necessary for wider accountability and transitional justice efforts. Similarly, in the case of children in situations of armed conflict, the monitoring and reporting mechanism on children and armed conflict, as mandated by the Security Council in its resolutions 1612 (2005), 1882 (2009) and 1998 (2011), is an important tool to galvanize accountability efforts for grave crimes against children. With regard to women, peace and security, new mechanisms have been established by the Security Council in resolutions 1888 (2009) and 1960 (2010). In this connection:

(a) Member States should encourage and support national and international commissions of inquiry and fact-finding missions, established in accordance with international standards, and support the implementation of their recommendations. Member States with seats on the Security Council and the Human Rights Council have particular responsibility in this regard;

(b) Member States should cooperate fully with international and hybrid accountability mechanisms established by the United Nations or with its support;

(c) Member States that are party to the Rome Statute of the International Criminal Court must incorporate the Rome Statute into national legislation and should discharge their obligations to cooperate fully with the Court;

(d) All Member States not party to the Rome Statute should consider ratifying it;

(e) Where a Member State with jurisdiction over international crimes cannot or will not exercise jurisdiction, and is not a party to the Rome Statute, Member States that are members of the Security Council should consider referring the situation to the Prosecutor of the International Criminal Court, under Chapter VII of the Charter of the United Nations.

(d) Focusing on victims

41. Victims must take a central place in any system of accountability for international crimes and other gross violations of human rights. In this connection:

(a) Member States should resolve to support, financially and politically, transitional justice mechanisms aimed at establishing the truth, reconciliation and furthering accountability in relation to the commission of international crimes and other gross violations of human rights, and to follow up on the recommendations and decisions of such mechanisms;

(b) Member States should consider ways to effectively meet their obligations to grant remedies and reparations to victims of international crimes and other gross violations of human rights, with special consideration for groups most affected by these crimes and those who have traditionally been excluded from or marginalized in reparations programmes, such as victims of sexual and gender-based violence;

(c) Member States should consider developing comprehensive victim and witness protection programmes covering international crimes and gross violations of human rights.

2. Addressing transnational threats

42. Transnational threats, such as organized crime, piracy and trafficking, are both the cause and consequence of a weak rule of law environment, and pose a serious challenge to the legitimacy of the State and to international peace and security. Networks of organized criminal groups are challenging the authority of the State. Law enforcement authorities can lag behind organized criminal groups in organizational skills and employment of new technology. Insufficient cooperation among law enforcement authorities within and across borders hinders progress. At the same time, growing levels of corruption facilitate transnational organized crime by weakening economies and draining Government revenues, thereby reducing people's confidence in rule of law institutions.

(a) Implementing the normative framework

43. A solid normative framework has been put in place to fight transnational threats, through the United Nations Convention against Transnational Organized Crime and the three optional protocols that supplement it: the Protocol to Prevent, Suppress and Punish Trafficking in Persons, Especially Women and Children; the Protocol against the Smuggling of Migrants by Land, Sea and Air; and the Protocol against the Illicit Manufacturing of and Trafficking in Firearms, Their Parts and Components and Ammunition.

44. In addition to international and regional anti-terrorism conventions, all Member States have agreed on a coordinated and comprehensive response to terrorism at the national, regional and global levels through the adoption, and subsequent reaffirmation, of the United Nations Global Counter-Terrorism Strategy by the General Assembly (see resolution 60/288). Through the Global Strategy, which includes a plan of action, all Member States have made respect for all human rights and the rule of law the fundamental basis of efforts to combat terrorism.

45. Focus must now be on universal adherence to this normative framework and its full implementation. In this connection:

(a) All Member States should consider ratifying or acceding to the United Nations Convention against Transnational Organized Crime and its optional protocols, in particular the Protocol to Prevent, Suppress and Punish Trafficking in Persons, Especially Women and Children;

(b) Member States that are party to the United Nations Convention against Transnational Organized Crime and its protocols must fully implement this normative framework in their jurisdictions, and cooperate with other Member States as required;

(c) Member States should commit themselves to adopting comprehensive strategies to combat trafficking, including protection and prevention measures, efforts to prosecute perpetrators and increased access to a full range of reparations measures, including legal redress for victims of trafficking;

(d) Member States should strengthen their capacity to effectively track, seize and confiscate illicit assets and proceeds of crime in order to disrupt the financial flows of organized criminal groups, and consider establishing a designated authority in charge of the management and disposal of illicit assets;

(e) Member States should implement the United Nations Global Counter-Terrorism Strategy and, in particular, develop and maintain an effective and rule of law based national criminal justice system in order to ensure that individuals suspected of involvement in terrorist acts are brought to justice, on the basis of the principle to extradite or prosecute, in accordance with international human rights, humanitarian and refugee law, including due process guarantees.

(b) Increasing cooperation

46. There is growing acknowledgement that regional approaches are required to address transnational threats, involving close cooperation and capacity-building at both the national and regional levels. The exchange and sharing of information by national authorities are important in understanding transnational threats more fully. The problem of piracy clearly demonstrates the increasing interdependence of Member States and people in a globalized world. The human, commercial and security interests under threat engage many Member States and international and regional organizations with a stake in finding a solution. In this connection:

(a) Member States should cooperate in identifying and sharing information about specific transnational threats;

(b) Member States should establish national and regional policies and programmes to protect adolescents and young people from being used or recruited by organized crime and terrorist groups;

(c) The United Nations and Member States should commit themselves to supporting the United Nations system task force on transnational organized crime and drug trafficking as threats to security and stability, with a view to ensuring joint programming that mainstreams issues of transnational threats into conflict prevention, peacebuilding and development planning.

D. Strengthening support to Member States

47. Strengthening the rule of law is a long-term endeavour requiring the United Nations and other multilateral and bilateral actors to adopt flexible and coordinated mechanisms to assist States effectively. While progress has been made, assistance remains fragmented and its effectiveness uncertain.

1. Political engagement

48. The rule of law is at the heart of State sovereignty and national systems of governance. Consequently, efforts to strengthen the rule of law are inherently political and require the support and involvement of key national stakeholders to ensure the authority, credibility and legitimacy required for rule of law initiatives to achieve results. Assistance providers must engage in a frank political dialogue with a wide range of national stakeholders, including the appropriate Government officials, for any rule of law assistance programmes to succeed. In this connection:

(a) The Secretary-General will promote the use of rule of law compacts, or similar instruments, with national authorities so that clear objectives on rule of law assistance are agreed upon and mutual accountability defined;

(b) Within the United Nations, the Secretary-General resolves to work with senior managers, including United Nations resident coordinators and special representatives of the Secretary-General, to make the rule of law a priority in high-level dialogue with national authorities;

(c) Member States should contribute to a high-level dialogue with national stakeholders in support of agreed rule of law priorities.

2. Coordination

49. Successful support for the rule of law requires more active coordination between the United Nations, Member States and national stakeholders. Member States contribute the vast majority of donor funding for rule of law initiatives through bilateral programmes, often in parallel with multilateral efforts and national strategies. Improved coordination among bilateral programmes and multilateral donors, with national leadership and in line with nationally owned strategies, can lead to more effective and efficient use of resources. In this connection:

(a) Within the United Nations, the Secretary-General resolves to increase coordination among United Nations entities working in the rule of law sector by strengthening coordination mechanisms with enhanced mandates and reaffirming the important role of special representatives of the Secretary-General and/or resident coordinators in ensuring consistent and coherent programme delivery throughout the United Nations;

(b) Member States and the United Nations resolve to apply a joint and comprehensive approach, clearly articulating priorities and plans for sequencing interventions;

(c) Member States and the United Nations resolve to support nationally led donor coordination and consultation mechanisms that direct assistance and funding, on the basis of national rule of law strategies and priorities;

(d) Member States and the United Nations should commit themselves to enhancing assistance to build national capacity in lead ministries and other appropriate institutions to plan and coordinate the international assistance that they receive;

(e) Member States should make more consistent use of multilateral mechanisms to provide rule of law assistance.

3. Funding

50. Member States can provide financial incentives for coordinated joint programming between United Nations entities by channelling their funding through basket funds or other pooled funding arrangements. Joint programmes funded through multi-year pooled arrangements will support national priorities more effectively and reduce administrative and other costs to national administrations. In this connection:

(a) Within the United Nations, the Secretary-General resolves to develop and implement multi-year joint programmes for strengthening the rule of law, including police, judicial and corrections institutions, and to ensure that they are planned, funded, implemented, monitored and evaluated jointly. In countries with United Nations peacekeeping operations or special political missions, this will be based on integrated planning processes;

(b) Member States should enhance resources for United Nations rule of law assistance and commit themselves to increasing support through multi-year joint United Nations programmes with a view to ensuring comprehensive approaches.

4. Joint assessments

51. For Member States and the United Nations to understand the capacity gaps, and to design and agree on comprehensive rule of law assistance programmes, thorough assessments of the sector must be conducted. Joint assessments, agreed upon by the recipient State, the United Nations and all interested donors, can improve effective programming, including the development of United Nations joint programmes and workplans. Efforts should be made to mainstream this approach in rule of law assistance. In this connection:

(a) The Secretary-General is committed, in order to conduct thorough assessments of the rule of law sector, to fostering the use of existing tools and to developing new tools that are rooted in the political economy of a country and fully reflect individual complexities and power structures;

(b) Member States should consider the use of joint assessments when coordinating or delivering rule of law assistance.

5. Monitoring and evaluation

52. It should become a regular practice to establish baselines that can be measured to monitor and evaluate progress and assess the effectiveness of rule of law assistance. National ownership is critical in identifying indicators and supporting capacity-building for justice and security institutions to gather and assess data and measure developments. In this connection:

> As a means of strengthening the United Nations approach to measuring the effectiveness of rule of law assistance, the Secretary-General will mainstream the use of existing instruments for measuring the strengths and effectiveness of law enforcement, judicial and correctional institutions in conflict and post-conflict environments, and the use of baseline statistical surveys, benchmarking exercises and regular reporting of progress against indicators.

III. Mechanisms to strengthen the rule of law at the international and national levels

53. To strengthen the rule of law at the international and national levels, the Secretary-General proposes that the General Assembly adopt the mechanisms described below.

A. Rule of law goals

54. Developing clear, simple and common goals for the rule of law, with corresponding benchmarks and indicators measuring progress towards those goals, would be essential for Member States and the United Nations in generating collective, measurable progress towards implementing the programme of action.

55. The Millennium Development Goals have shown that, where Member States have agreed upon specific goals, the international community has been able to better prioritize actions and generate more targeted resources. Internationally agreed goals and corresponding benchmarks have proved useful in measuring progress and in constructing an inclusive national dialogue on strategies to meet those goals. The Secretary-General therefore believes that the development of common goals in the area of the rule of law is important for Member States and the United Nations. The consultative forum proposed below could be the appropriate venue to inform this process.

56. Member States may also wish to consider how progress in the attainment of rule of law goals, once agreed upon, can be effectively monitored, and how they can seek assistance in meeting the goals, where progress is lacking. A number of peer review processes are already in place in other forums, and the Secretary-General stands ready to provide lessons learned and assist Member States in any such discussions.

57. The rule of law goals should be harmonized, where possible, with existing processes. One such process, led by the International Dialogue on Peacebuilding and Statebuilding, is to develop indicators for the five peacebuilding and statebuilding goals that were endorsed by 40 Member States at the end of 2011. While the rule of law goals proposed would be broader in scope, and applicable beyond the

peacebuilding context, the Secretary-General proposes that Member States work closely with the International Dialogue so that the two processes are harmonized. The work performed by the International Dialogue could form a useful basis for developing broader rule of law goals.

58. The other pertinent process is that of the Millennium Development Goals and its follow-up after 2015. The Secretary-General notes that rule of law goals would have a positive impact on the achievement of the Millennium Development Goals by promoting a strong enabling environment. However, the two processes should initially develop separately, with a view to alignment in the future.

59. In the light of the above, the Secretary-General proposes that the General Assembly initiate a process to develop and agree on key goals for the rule of law at the international and national levels, and stands ready to support any process that Member States may agree upon in this respect.

B. Consultative forum on the rule of law

60. The many distinct stakeholders active in strengthening the rule of law currently do not meet in a structured way to discuss common policies on the rule of law, and key policymakers in the United Nations do not benefit from the full range of voices available to inform their discussions. A consultative forum could integrate the many distinct voices of relevant stakeholders into coordinated and coherent global policy advice for the United Nations and Member States on strengthening the rule of law at the international and national levels. Such a forum could also be used to generate effective South-South and triangular cooperation in the sector.

61. A consultative forum, open to all Member States, would include representatives of the relevant national authorities, such as prosecutors or judges, the United Nations, other intergovernmental organizations, regional and non-governmental organizations, academic institutions, think tanks and the private sector. The exact composition of each meeting of the forum would vary depending on the issue to be discussed, and would serve to engender transformative multi-stakeholder partnerships.

62. The forum could be guided by a steering committee, with representatives of Member States and stakeholders, and serviced by the United Nations Secretariat. The steering committee would agree on the programme of work for the forum and on the most suitable participants for each meeting of the forum. A transparent mechanism for communication between the steering committee and the stakeholders would be important to ensure participation and broad ownership of the process. The forum would submit regular reports on its work to the General Assembly.

63. The forum could also build on existing processes and link with other global initiatives such as the Global Forum on Law, Justice and Development, a multiconstituency knowledge partnership launched by the World Bank, of which the United Nations Secretariat is a founding partner.

64. In the light of the above, the Secretary-General proposes that the General Assembly mandate him to convene a multi-stakeholder consultative forum on the rule of law, which would meet periodically to discuss specific thematic issues and report to the General Assembly thereon.

C. Comprehensive intergovernmental dialogue

65. The rule of law is a principle cutting across many issues considered by the General Assembly and, consequently, efforts to strengthen the rule of law are discussed in varying dimensions in all the main committees of the General Assembly in the context of their mandates, and by other principal organs of the United Nations. This has previously led to the General Assembly taking a disjointed approach to issues related to the rule of law. The occasion of the high-level meeting affords Member States the opportunity to review how discussions on the rule of law are conducted by the General Assembly.

66. Discussion by the General Assembly in plenary meeting, which would periodically draw together the separate discussions in the main committees, would produce a more coherent and multilayered debate around the rule of law. Such discussions could be further informed by the consultative forum proposed above, as and when requested by the General Assembly. In addition, the programme of action could be periodically reviewed in the context of the plenary meetings of the General Assembly.

67. In the light of the above, the Secretary-General proposes that Member States hold periodic discussions on the rule of law in a plenary meeting of the General Assembly.

IV. Pledges

68. A number of international conferences have been used by Member States to make specific pledges that further the aims of the conference. At the international conferences of the Red Cross and Red Crescent, participants are called upon to sign voluntarily either individual or joint, specific, humanitarian commitments in the form of pledges. The Review Conference of the Rome Statute held in Kampala in 2010 was used by Member States to make specific pledges on cooperation with the International Criminal Court, or on domesticating the Rome Statute. In the Human Rights Council, Member States make specific pledges on strengthening their human rights regimes in the context of their elections to the Council.

69. Member States should take the occasion of the high-level meeting of the General Assembly to make pledges on the rule of law based on national priorities. The pledges must be short, specific and measurable and related to the programme of action outlined above.

70. In the light of the above, the Secretary-General proposes that Member States take the occasion of the high-level meeting to make individual pledges related to the programme of action.

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Sustainable development

Social development

Letter dated 7 October 2011 from the Permanent Representative of Germany to the United Nations addressed to the President of the General Assembly

I have the honour to refer to the declaration entitled "Sustainable societies; responsive citizens", which was adopted at the sixty-fourth annual Conference of the Department of Public Information for Non-Governmental Organizations, held in Bonn, Germany, on 5 September 2011 (see annex).

Germany was privileged to host this important meeting of the world's community of non-governmental organizations, thus contributing to the preparations of civil society for the tenth anniversary of the International Year of Volunteers, in December 2011, and the United Nations Conference on Sustainable Development (Rio+20), in June 2012.

I should be grateful if you would have the present letter and its annex circulated as a document of the General Assembly, under agenda items 19 and 27.

(*Signed*) Peter **Wittig**
Ambassador
Permanent Representative

12-27074 (E) 170412

Please recycle

Annex to the letter dated 7 October 2011 from the Permanent Representative of Germany to the United Nations addressed to the President of the General Assembly

Declaration adopted at the sixty-fourth annual Conference of the Department of Public Information for Non-Governmental Organizations Bonn, Germany, 3-5 September 2011 Sustainable societies; responsive citizens

Introduction

The participants at the sixty-fourth Annual Conference of the Department of Public Information for Non-Governmental Organizations, assembled from 3 to 5 September 2011 in Bonn, Germany, seat of United Nations organizations and conventions working for sustainable development worldwide and home to an interdisciplinary cluster of non-governmental organizations and institutions working in the fields of volunteerism, environment and development,

Noting that the sixty-fourth annual Conference is a major stakeholder event aimed at contributing to the two volunteer-focused sessions of the General Assembly scheduled to take place on 5 December 2011 in New York to mark the tenth anniversary of the International Year of Volunteers,

Noting also that the Conference aims to inform the preparatory process towards the United Nations Conference on Sustainable Development (Rio+20), to be held in Rio de Janeiro in June 2012,

Bearing in mind the objective of Rio+20, as mandated by the General Assembly in its resolution 64/236, to secure renewed political commitment for sustainable development, assessing the progress to date and the remaining gaps in the implementation of the outcomes of the major summits on sustainable development and addressing new and emerging challenges, which include the themes of green economy in the context of poverty eradication and sustainable development and the institutional framework for sustainable development,

Mindful of the failure of States to subsequently address the urgency conveyed in the opening paragraph of Agenda 21, which states:

> Humanity stands at a defining moment in history. We are confronted with a perpetuation of disparities between and within nations, a worsening of poverty, hunger, ill health and illiteracy, and the continuing deterioration of the ecosystems on which we depend for our well-being....

Noting the need to reaffirm and renew Agenda 21, which in paragraph 3.7 stresses that sustainable development must be achieved at every level of society and that Governments, in cooperation with appropriate international and non-governmental organizations, should support a community-driven approach to sustainability,

Recognizing that the strength of sustainable development is its inherent nature to interlink problems and solutions across a wide spectrum of "issue silos",

Guided by the outcome documents of the major global summits of the 1980s and the 1990s, Agenda 21 and the Rio Declaration on Environment and Development, the Johannesburg Plan of Implementation, and the Cochabamba Peoples' Trade Agreement,

Recalling that the Earth Charter, together with the Culture of Peace, can play a vital role in helping to inspire renewed political commitment expected for Rio+20 and to guide the transition to a sustainable, just and peaceful society with respect and care for the entire community of life,

Recalling also the Rio Declaration on Environment and Development, in particular principle 10, on the need to ensure participation of all concerned citizens in environmental decision-making and access to environmental information and environmental justice, and principles 20 to 22, on the need to promote the participation of women, youth and indigenous peoples,

Reaffirming the importance of attaining the goals set in the International Conference on Population and Development, the Fourth World Conference on Women, and the Millennium Development Goals,

Further guided by General Assembly resolution 63/153, in which the Assembly invited Governments and other stakeholders to carry out activities focused on marking the tenth anniversary of the International Year of Volunteers,

Bearing in mind that the General Assembly, in paragraph 16 of the same resolution, requested the Secretary-General to report to the Assembly at its sixty-seventh session on the implementation of the tenth anniversary of the International Year under the item entitled "Social development", to be pursued by the United Nations Volunteers programme, its partners and other relevant parts of the United Nations system,

Aware of the need for a follow-up to the tenth anniversary of the International Year of Volunteers, and noting that the momentum created has contributed to an increase in the vibrancy of volunteerism nationally, regionally and globally, with the involvement of more Governments, more civil society organizations, more private sector partners and more people from a broader cross section of societies,

General statements

Recognizing that human beings are entitled to a healthy and productive life in harmony with nature,

Alarmed at the increasing loss of biodiversity, the rate of desertification, deforestation, especially in the tropics, and forest degradation globally, the collapse of fishery resources and the aggravated effects resulting from global warming,

Recognizing that biodiversity and linguistic diversity are inseparable, and alarmed at the loss of traditional knowledge caused by the loss of linguistic diversity,

Concerned about climate change and its effects, including in exacerbating biodiversity loss, ocean acidification and the collapse of glaciers, ice caps and polar ice shelves,

Recognizing that billions of people remain in poverty and that poverty often has a female face,

Recognizing also the lack of consistent and sustainable sources of energy for both the developed and the developing world, unsustainable agriculture and the rise in food prices,

Taking note of the interrelationships among environmental challenges, climate change, the food crisis and monetary and financial instability, which are aggravated by the unprecedented concentration of resources and flagrant inequities among people,

Noting that solutions based on deregulated markets have accentuated the problems and have brought adverse consequences to humanity and that commitments on financing for development have not been fulfilled,

Recognizing that the current monetary, financial, commercial and economic systems, along with unequal power relations, are the main drivers for the active process of environmental, moral and spiritual impoverishment,

Recognizing also that peace, the promotion of the culture of peace and respect for human rights are constitutive elements for sustainable development and that the large expenditures being allocated to warfare and military activities, including research, in particular for the use of nuclear weapons, represent a serious threat to the planet, affecting the lives of people everywhere, and pose unacceptable risks, in particular in respect of the storage of nuclear waste and uranium mining on the sacred lands of indigenous peoples and the potential nuclear reactor damage posed by natural and human-made hazards,

Calling upon States Members of the United Nations and all stakeholders to take immediate action in addressing the alarming crisis and famine in the Horn of Africa,

Acknowledging that sustainable development as a means to ensure human well-being requires that interrelationships between populations, resources, the environment and development be fully understood, recognized, appropriately managed and brought into harmonious, dynamic balance and that States promote appropriate policies, including population-related and linguistic policies, to meet the needs of current and future generations without compromising the ability of future generations to meet their own needs,

Recognizing that the regime of internationally agreed development goals is the foundation for sustainable development and that business-as-usual practices and policies should not be accepted,

Highlighting the need for youth empowerment through formal and non-formal education in sustainable development, as well as through participation at all levels and stages of decision-making processes,

Acknowledging the important role of formal, non-formal, informal and vocational learning and lifelong education for sustainable development,

Acknowledging also synergies and interrelationships between gender equality and sustainable development, the importance of girls' and women's participation in decision-making in sustainable development processes and governance at all levels and their role as agents of change, and the need to ensure their full contribution to building green economies and sustainable societies,

Committed to promoting respect for cultural, linguistic and ethnic diversity and fostering solidarity and reciprocity among peoples, including indigenous peoples and nations, and alliance and partnership among civilizations,

Aware of the important role that the media and modern means of communication play in raising awareness, facilitating collaboration, promoting sustainable behaviour and developing South-South news distribution mechanisms,

Recognizing that people and nature are interdependent and that the "global commons" — the air and oceans, for example — are resources on which we all rely, we encourage communities, Governments and other stakeholders to manage and share the responsibility of making decisions on safeguarding and increasing the fruits of nature and society that form the foundation of a green economy,

Recognizing also that biodiversity and linguistic diversity are inseparable, connected and interdependent, and alarmed at the increasing loss of linguistic diversity, which leads to the loss of traditional knowledge essential for maintaining biodiversity,

Recognizing further that the implementation of the sustainable development agenda requires, besides strong political actions and political leadership, the everyday, voluntary actions of millions of people and civil society organizations across the globe,

Recognizing and enhancing the impact of volunteering on adaptation to and mitigation of climate change and on the development of sustainable livelihoods, and keeping in mind the long history of volunteer engagement in environmental issues, it will be important to acknowledge that the role of citizen engagement and volunteer action will become even more significant in assuring an environmentally sustainable future and a green economy in the context of sustainable development and poverty eradication, particularly as we approach Rio+20,

Recognizing the role of volunteerism in achieving sustainable societies by fostering social inclusion and as a means to involve and benefit all segments of society, including women, children, young people, older persons, people with disabilities, indigenous peoples, minorities, migrants and those excluded and made vulnerable for social, linguistic or economic reasons,

Recognizing also that volunteerism, as a type of non-formal education, offers opportunities for young people to take responsibility for their livelihoods, acquire skills and capacities and act as positive role models for other young people,

Reaffirming that volunteerism is an important component of any strategy aimed at mobilizing communities to achieve the Millennium Development Goals, inter alia, in such areas as poverty eradication, community-centred sustainable development, health, including sexual and reproductive health, disaster risk reduction, disaster recovery management and peacekeeping,

Recognizing that volunteerism, in taking centre stage for inspiring the global development dialogue, should lead the way for the efforts of all stakeholders to develop a shared vision of partnership for the growth of the global commons in such areas as education, both at the microlevel in families and at the national level, youth activism through the arts, online journalism and innovative, continuing methods of self-organization and collective action, which should be documented and promoted by appropriate global information systems,

Highlighting the crucial contribution of volunteering in post-conflict contexts to construct sustainable societies by rebuilding institutions, local capacity and social cohesion through various forms of volunteering.

The non-governmental organizations here present in Bonn, Germany, on 5 September 2011, declare the following on the matter of a green economy in the context of poverty eradication, sustainable lifestyles, education and lifelong learning for sustainable development, civic engagement in sustainable development governance and volunteerism:

Rio+20 and civic engagement

We call upon Governments to adopt the sustainable development goals set out below.

We encourage all stakeholders to become involved in Rio+20 and to make their own commitments to sustainable development.

We call upon Governments to:

- Come to Rio+20 represented by Heads of State or Government, with concrete commitments to take individual and collective action towards sustainable development and to address gaps and emerging issues, on the basis of the principle of common but differentiated responsibilities.
- Produce a politically binding outcome document that recommits Governments to the achievement of sustainable development.
- Generate an annex to the outcome document containing country commitments to form the foundation of a global registry of sustainability actions and major stakeholder commitments, which include robust monitoring and reporting provisions.

We call for the preparation and implementation of green economy road maps that consider and address the commonly agreed Rio Principles, for the adoption of sustainable development goals in critical areas, for the implementation of governance reforms to foster the transition to a green economy in the context of sustainable development and poverty eradication by fostering civic engagement and volunteerism, and for the improvement of the institutional framework for sustainable development.

We call for the replacement of the current inefficient, unsustainable and inequitable economic, monetary, financial and commercial models, with policies that advance rather than detract from sustainable development goals and that build rather than deplete the stocks of natural, human, built and social capital on which human well-being ultimately depends. We propose that where the current economy aids inequity, destruction and greed, it should be replaced by an economy that cares for the human-earth community.

We call for the establishment of the proposed financial transaction tax to help build social protection systems in the most vulnerable countries, the least developed countries, contribute to sustainable climate adaptation, strengthen civil society worldwide and support more sustainable and equitable economies.

We call for improved access to information technology, especially for young people, to facilitate growth towards healthy communities in every sense: civic engagement, health, gender, education, food security and social stability.

We call upon the General Assembly to proclaim 21 December each year as International Low-Carbon Lifestyle Day, to be a day of reflection to live more simply and sustainably by recognizing the food-energy-water nexus, and call upon the Secretary-General to invite States Members of the United Nations, intergovernmental bodies, agencies and programmes of the United Nations system, international institutions, cities, civil society and interested individuals and volunteers to mark the day with appropriate low-carbon events worldwide.

We hereby call upon Governments to work in partnership with civil society, the private sector and international institutions to fulfil the commitments set forth in this declaration before and at Rio+20.

Green economy in the context of sustainable development and poverty eradication

We are concerned that the current economic model, which promotes unsustainable consumption and production patterns, facilitates a grossly inequitable trading system, fails to eradicate poverty, assists in the exploitation of natural resources to the verge of extinction and total depletion, and has induced multiple crises on Earth, needs to be replaced by sustainable economies in the community, local, national, regional and international spheres.

We are also concerned that the prevailing economic development model, built on such policies as privatization, export-led development, structural adjustment, deregulation and substitution of technology for nature and driven by the goal of GDP growth, suffers from a series of market and institutional failures that render it inefficient, unsustainable, inequitable and an incorrect vehicle for advancing sustainable development goals.

We acknowledge the need to establish a new way to measure progress towards sustainable development with gender-specific and other indicators, including but not limited to civic engagement, integrating them with those of sustainable development, rather than relying solely on a country's GDP.

We call upon Governments and other stakeholders to make systematic use of population data and projections to anticipate and plan for population dynamics and address associated challenges in a proactive manner. Recognizing human rights and freedoms, Governments should enlarge individual choices and opportunities through universal access to sexual and reproductive health and family planning, empowerment of women, and investment in education, in particular of disadvantaged children and youth and girls and young women.

We call for the full and effective implementation of Agenda 21, the Millennium Development Goals, the Beijing Platform for Action and the Programme of Action of the International Conference on Population and Development to ensure young people's rights to education, employment and health, emphasizing sexual and reproductive health, including access to contraceptives, and universal access to HIV prevention and treatment services, through the understanding of linkages between social, environmental and population dimensions.

We call upon Governments to start a debate that recognizes the choices we have to make about human populations as we consider the limits of the carrying capacity of the planet and the need to enable fair and equitable use of available resources and also leave space for wildlife and wilderness.

We are aware that the United Nations Development Programme human development index piloted, for the first time, such social indicators as education, gender equality and life expectancy to measure development, and that when Governments implement the Universal Social Protection Floor Initiative, there will be significant improvement in human well-being.

We recognize that the market and institutional failures take the form of prices that do not reflect the true environmental and social costs, underinvestment in natural, human, built and social capital, harmful and perverse subsidies, restricted access to information about production technologies and their impact, the lack of democratic economic governance, increasing unemployment and inadequate indicators of progress.

We are convinced that green economies in the context of sustainable development and poverty eradication should be economic systems that foster citizen participation; require social justice and equity, gender equality, the protection of ecosystems and the promotion of economic sufficiency; aim for the core idea that green economies enhance the sustainable development and prosperity of all nations; ensure the well-being of all people; respect the rights, cultures, languages and wisdom of indigenous peoples and local communities; and safeguard animal welfare and conserve biodiversity for future generations, while stressing that a green economy does not replace sustainable development.

We acknowledge that a just transition to green economies within sustainable societies is in the context of sustainable development, elimination of extremes of wealth and poverty, climate justice and equitable investment in people's education, health and decent work and right livelihoods.

We also acknowledge that green economies within sustainable societies should ensure gender equality and democracy, improve human well-being, reduce environmental risks and ensure that jobs and social benefits are distributed equitably among all peoples.

Considering that sustainable economies should be based on far-sighted policymaking, we need pathways to green economies, low carbon development and new monetary policies with clear and binding targets and timetables.

For these reasons, we call upon Governments to:

- Ensure the extraction of materials only in a sustainable way and on a sufficiency basis and that these resources are utilized efficiently.
- Ensure the reuse of waste as raw material for new products to maximize the life cycle and take action by providing the right incentives for research and development.
- Phase out fossil fuel subsidies, setting up environmentally and socially friendly fiscal incentives and operationalizing wide-ranging innovative sources of finance, such as the proposed financial transaction tax.

- Facilitate the transition to an ecologically based, resilient, fair, fully inclusive and humane agriculture, and the establishment of a participatory mechanism to oversee the transition. The world's millions of smallholder farmers, especially women, need to be politically empowered and given access to appropriate resources and fair markets.

- Implement a just transition to sustainable economies as fast as possible through an unprecedented level of cooperation and policy coherence at the local, state, national and international levels, for South-South and triangular cooperation, by sharing green technologies and know-how, restructuring regulatory, taxation and expenditure policies and establishing democratic oversight of economic policy decision-making.

- Create green jobs and "green" existing jobs, with a special focus on youth, women and disadvantaged groups.

- Replace or supplement GDP and other traditional economic metrics with broader indicators.

- Institute sustainable procurement standards, including those encouraging the use of recycled products and renewable energy.

- Strengthen local economies and avoid the destruction of forests and biodiversity through support to independent certification systems based on robust principles and applied through transparent and balanced participatory processes, ensuring the rights and interests of indigenous peoples and local communities, and with independent, on-the-ground monitoring, reporting and verification. Governments and the private sector should pledge concrete and systematic support to and promotion of such multi-stakeholder-managed forest certification systems in all parts of the world, with particular emphasis on the tropical rainforests.

- Promote mutual supportiveness between trade and sustainable development and environmentally friendly fair-trade products.

- Regulate the economy to put an end to speculation on food and global commons.

- Promote local alternative economies, such as time banks and complementary monetary systems, and rethink the monetary system so that it is based on the carbon standard.

Institutional framework for sustainable development

We call for the establishment of a global sustainable development coordinating mechanism and parallel institutions at the national level, empowered to pursue system-wide policy coherence for the Bretton Woods and United Nations institutions to advance sustainable development principles, pathways and policies in a coordinated manner. Such a mechanism must involve interactive multi-stakeholder forums and regular meetings of Heads of State and Government to assess developments and provide leadership on economic, social and ecological issues, lead and oversee the global sustainable production and consumption governance process and help to secure consistency and coherence in the policy goals of all the major international organizations.

We also call for the establishment or reform of subcommittees on sustainable consumption and production to be operated within national councils for sustainable development, with a mandate to advise all national agencies working on sustainable consumption and production and national representatives on the intergovernmental sustainable consumption and production mechanisms. Sufficiently resourced national councils on sustainable development should be in place to drive the transition to green economies and develop a national sustainable green economy road map for each State Member of the United Nations by 2017.

We further call for the strengthening of national and international environmental laws, the establishment of an international environmental court and the strengthening of domestic judiciaries to deal with environmental disputes.

We call for the establishment of ombudspersons for future generations at the global, national and local levels, who will advocate for sustainable development, as envisaged and defined by the Brundtland Commission, to enhance the well-being and prospects of present and future generations to meet their needs, serve as an auditor at the heart of Governments and deal with citizens' complaints.

We also call for the establishment of an intergovernmental negotiating committee to create a framework convention on corporate environmental and social responsibility for the accountability of corporate investments for all companies listed on stock exchanges worldwide and take into account the ISO 26000 standard on corporate accountability.

We move for the adoption of an intergovernmental mechanism or instrument to assess the environmental, health and socio-economic impact of new and emerging technologies, in line with the precautionary principle. We call for the outright ban on technologies that put the planet at grave risk.

We call for the establishment of an intergovernmental negotiating committee to create a framework convention on international sustainability impact assessment, requiring the assessment of the sustainability implications for certain projects, plans, programmes, policies and legislative instruments.

We call upon the Rio+20 participants to launch negotiations for the establishment of an international convention on principle 10 of the Rio Declaration that deals with access to information, public participation and environmental justice.

We also call upon the Rio+20 participants to encourage the development of regional conventions on principle 10, to invite interested States to accede to the Aarhus Convention and to mandate the United Nations Environment Programme (UNEP) to develop a robust programme to implement the 2010 Bali guidelines on principle 10.

We call for the strengthening of existing bodies of the United Nations Environment Programme and the upgrading of the Programme to the status of a high-level body in the United Nations system.

We also call for the widespread ratification and effective implementation of all multilateral environmental agreements.

We call upon national Governments to ratify and effectively implement the 1997 International Watercourses Convention, the only global environmental treaty that has not yet entered into force.

We call upon the United Nations to mainstream sustainable development into the "Delivering as one" process.

We call upon Governments to ensure that free prior informed consent is implemented with regard to development decisions and other decisions, such as the enhanced mechanism for reducing emissions from deforestation and forest degradation in developing countries (REDD-plus), that affect indigenous peoples and groups and tribal and local communities.

We call upon corporations to engage young people to make sustainable development initiatives a key part of their work, taking local communities into consideration.

We call upon all stakeholders to become open to new ways of volunteering, by connecting and engaging people through the Internet and other new technologies.

We recommend that collaborative strategies between communities and the private sector, through such corporate social responsibility programmes as employee volunteering, enhance existing volunteer opportunities to contribute to sustainable peace and development worldwide.

We also recommend the incorporation of volunteerism, citizen engagement and volunteers in all global, national and local plans and priorities for peace, sustainable development and human well-being to commit to the creation of an enabling environme it in which citizen engagement and voluntary action can flourish.

We further recommend the promotion of youth volunteering strategies that engage young people as agents for sustainable development and peace.

We recommend the documentation and exchange of best practices on the role of volunteers, in particular at the community level, in peace, sustainable development and human well-being efforts, including at each stage of disaster management — prevention, mitigation, preparedness, response and recovery.

We also recommend the creation of an academy of Olympic volunteers to be facilitated by the past directors of Olympic volunteer programmes in host cities of the Olympic Games, with the close cooperation of interested non-governmental organizations and members of the International Olympic Committee, and that volunteerism be officially recognized as the fourth pillar of the Olympic movement, along with sports, culture and the environment.

We call upon:

- Governments to recognize the power, economic and social value of volunteerism to achieve national development goals and well-being and to provide a supportive environment for sustaining volunteerism with resources and support for infrastructure, as well as recognition of the values of civic participation.
- The private sector to actively engage in employee volunteering and partnerships in enhancing the capacities of volunteers involved in organizations for achieving sustainable peace and development.
- The media to communicate to the public the value of volunteerism and join as a stakeholder in promoting a supportive environment for community engagement and volunteerism.

- Civil society to mainstream volunteerism and civic engagement strategies into sustainable peace and development programming.
- Educational institutions and academia to integrate volunteerism and an understanding of civil society into curricula and similar structures to promote a deeper and more universal understanding of civic service and volunteering.
- The research community to carry out more research and studies on, but not limited to, the value and impact of volunteerism on development and the role of volunteering in crisis prevention and response, and to develop new indicators of progress that incorporate citizen engagement, voluntary action and human well-being.
- Faith traditions to affirm volunteering for peace and development as an appropriate response to the spiritual call to service and human well-being.
- Volunteer-involving organizations to ensure the effectiveness and accountability of volunteerism through sound governance, development of capacity to manage volunteers, and monitoring and evaluation of their impact.
- All stakeholders to call for a world volunteer coalition to provide a platform for promotion, knowledge-sharing, capacity development and collective action on volunteerism.
- Governments, the United Nations system and other stakeholders to renew efforts to implement General Assembly resolution 56/38 and subsequent resolutions on measures to support volunteerism, and look forward to further actions by the Assembly to commemorate the tenth anniversary of the International Year of Volunteers and to continue to call for global recognition, support and advocacy for volunteerism for sustainable peace and development.

We call upon Governments and stakeholders to adopt a holistic and integrated approach to sustainable development and human well-being through a gender-sensitive, community-centred approach that utilizes the significant role, contributions and value of volunteers to address sustainable development, livelihoods, fair trade, food insecurity, energy, forestry, water, health, HIV/AIDS, disasters and other issues.

We call upon the actors of the Arab Spring to establish their own non-governmental organizations quickly, and to apply for association with the Department of Public Information, so as to communicate with the United Nations and disseminate information about the United Nations to their constituents and other non-governmental organizations, thus compensating as soon as possible for wasted years under dictatorships with denial of freedom of expression.

We call upon non-governmental organizations in the Middle East, North Africa and the Arab region to ask their Governments to invite the Department of Public Information to host the sixty-fifth annual Conference of the Department of Public Information for Non-Governmental Organizations.

We call upon the Executive Committee of Non-Governmental Organizations Associated with the United Nations Department of Public Information to adopt the following theme for any conference dedicated to or hosted in the Middle East, North Africa or the Arab region: "Diversity: the only path to sustainable peace and development".

We call upon Governments to acknowledge the importance of civil society organizations for the promotion of volunteerism and to recognize that strengthening dialogue and interaction between civil society and the United Nations contributes to the expansion of volunteerism.

We note with appreciation the contributions of the United Nations Volunteers over the past 10 years and the marking of the tenth anniversary of the International Year of Volunteers.

We also note with appreciation the efforts of all Conference participants to increase awareness of volunteerism through global outreach, information-sharing and education.

Sustainable lifestyles

We are convinced that our planet and the human-earth community will only survive, thrive and prosper by shifting to an economy that is sustainable, equitable and focused on the elimination of the extremes of wealth and poverty through the actions of responsive citizens and volunteerism.

We note that unsustainable consumption and production patterns have been major contributors to climate change and poverty, and that sustainable development can only be ensured if humanity, directed and led by Government policies, embraces humane, sustainable, low-carbon lifestyles and adopts sustainable livelihoods.

We also note that sustainable lifestyles and livelihoods must be built on sustainable consumption and production in our globalizing world and equity among generations, genders, nations, cultures and languages.

We acknowledge that sustainable consumption, in particular, needs to consider the minimization of the environmental impact of purchasing decisions and the maximization of the social impact of our purchases.

We reaffirm consequently that individuals, families and communities are key actors in achieving sustainable consumption and production and should be empowered and enabled through education in everyday life competencies to assume responsibility for achieving sustainable lifestyles all around the world.

Civic engagement in sustainable development governance

We note that streamlining management of multilateral environment agreements, drawing on the foundations of community participation and governance structures and education for sustainable development, can provide better understanding to resolve complex sustainability issues.

We denounce the growing scarcity of resources to civil society organizations, oppressive action against social movements and the increasing criminalization of environmental and indigenous movements in many countries by Governments and large multinational corporations.

We reaffirm that civic participation, including volunteering, has been a valuable partner in a broad spectrum of peace and sustainable development activities, with the overriding goal of poverty eradication and the betterment of the human condition, among a number of other causes.

We recognize the contributions of civil society, non-governmental organization movements, trade unions, social entrepreneurs and volunteer alliances and associations, which are ready to share responsibility with local and national Governments in their communities.

We note the threats to freedom of expression, association and assembly. It is vital that the principles enshrined in the Declaration on Human Rights Defenders are respected in law and practice.

We reaffirm that the genuine involvement of youth, women and wider civil society in decision-making processes and partnerships, as stressed in section III of Agenda 21, is critical to the success of sustainable development initiatives.

Other issues to be considered at Rio+20

Education and learning for sustainable development

We acknowledge the necessity to reaffirm the United Nations Decade of Education for Sustainable Development.

We are convinced that the shift to a sustainable society is deeply dependent on the educational system.

We affirm that education should address the material, social and spiritual dimensions of human development, and, in its fullest sense, education must provide the space for value-based sustainable learning.

We call for the respect and inclusion of ethnic languages in the educational system, as those languages comprise the complexity of their respective environments, and consideration of the potential of a neutral international language that combines ease of learning and clarity with neutrality, and therefore can be seen as inherently sustainable.

We call upon educational institutions to increase their participation in the transformation process for a sustainable society, in order to enhance the capacity-building of communities in which those institutions are located and create an environment in which satisfying and sustained education can take place, developing national respect for education in natural, cultural and world heritage, thereby mainstreaming education for sustainable development in lifelong learning.

We recognize that music, as a natural and global common resource, should be used in education to connect generations and global communities, to give voice to all and enable them to participate in issues of global concern and in providing solutions to global challenges.

We are aware that successful education and learning in all its forms depend on the full support of Governments at all levels, the private sector, policymakers and civil society.

We suggest the construction of laboratory schools in the context of post-conflict development that will teach skills through a variety of tools, including sports, to develop holistically minded citizens.

Sustainable development goals

To achieve the goals of Rio+20 in an ambitious, time-bound and accountable manner, we call upon Governments, in accordance with human rights, the principle of common but differentiated responsibilities, and respective capabilities, to adopt the following draft sustainable development goals together with the subgoals, reasons and clarifications relating to each goal.

The goals below are aspirational. While some of the goals are based on commitments already made by Governments and other stakeholders, others are proposed on the basis of advanced thinking among civil society organizations.

Sustainable development goal: sustainable consumption and production

By 2020, consistent with the Strategic Plan for Biodiversity, adopted at the tenth meeting of the Conference of the Parties to the Convention on Biological Diversity, the human ecological footprint is reduced so that it remains within the Earth's biological carrying capacity. In accordance with the principle of common but differentiated responsibilities, we call upon nations and populations engaged in wasteful overconsumption to reduce their impact and help to increase the consumption of vital goods and services by impoverished nations and peoples, so that they, too, can enjoy reasonably high standards of living that provide equitable access to health care, decent work opportunities and education.

By 2020, Governments should promote production processes that reflect the best available technologies for eco-efficiency, recycling, remanufacturing, reuse of waste materials and product durability and longevity. Wasteful practices, such as planned obsolescence, are identified and eliminated. Public procurement standards and incentives reward leading corporations that share and disseminate best green practices worldwide. By 2020, the majority of the world's goods and services are procured by Governments from sources certified by objective third parties as sustainably produced.

This goal is tied to the preparation and implementation of sustainability or green economy road maps that consider and address commonly agreed sustainability principles, adopt sustainable development goals in critical areas and implement governance reforms to foster the transition to a green economy and to improve the institutional framework for sustainable development.

Furthermore, Governments should establish a set of millennium consumption goals for the period 2012-2020 towards creating an intergenerational and internationally shared right to equitable consumption opportunities and ensuring the quality of life and well-being of all people by 2020, while eradicating all kinds and levels of poverty, respecting animal welfare and embedding sufficiency-based sustainable economies.

Sustainable development goal: sustainable livelihoods, youth and education

By 2015, nations commit to the principle of sustainable livelihoods as a right for all people and implement monetary, fiscal and language policies to encourage full and decent work. By 2020, biodiversity and ecosystem service considerations are mainstreamed within existing rural development platforms and initiatives to conserve sustainable livelihoods in indigenous and local communities that depend on natural capital for survival.

By 2015, Governments incorporate within development frameworks, as a priority, investments in the education, health and employment of young people, who constitute a large proportion of the population of developing countries and face disproportionate levels of poverty, unemployment, gender discrimination and ill health. Governments should support comprehensive policies, youth participation and multisectoral programmes that empower present and future generations to fully and freely exercise their human rights, fulfil their aspirations and be productive citizens.

By 2030, national Governments reorient all national aims and objectives towards achieving sustainable societies and will mainstream sustainable development into all national educational policies and curriculums.

By 2020, consistent with the Strategic Plan for Biodiversity, Governments ensure that people are aware of the values of biodiversity and the steps they can take to conserve and use it sustainably.

Sustainable development goal: climate sustainability

By 2050, Governments should have reached clear pathways towards climate sustainability that regulates the global temperature rise below 1.5° C. Emissions of greenhouse gases should be reduced to 25 per cent of 1990 levels by 2020, 40 per cent by 2030, 60 per cent by 2040 and 80 per cent by 2050. Carbon taxes and tariffs should be in place to provide incentives for low-carbon development and manufacturing, finance greenhouse gas emission reduction projects, REDD-plus and other offset mechanisms, and green infrastructure solutions to help vulnerable communities adapt to climate change.

Developed countries, as the main cause of climate change, in assuming their historical responsibility, must recognize and honour their climate debt in all of its dimensions as the basis for a just, effective, and scientific solution to climate change. The above goal should include the equitable sharing of remaining atmospheric space, considering past use and consumption and mid- and long-term emission reduction targets that are in line with what science requires.

Sustainable development goal: clean energy

By 2030, at least 50 per cent of the world's energy supply comes from renewable sources. By 2020, energy demand is reduced through efficiency and conservation by at least 20 per cent. By 2030, energy poverty is eliminated by providing universal access to modern energy services from renewable sources.

Sustainable development goal: biodiversity

Governments are urged to honour their commitments to implementing the Strategic Plan for Biodiversity, in particular those related to the green economy, such as target 2, which states that by 2020 at the latest, biodiversity values have been integrated into national and local development and poverty reduction strategies and planning processes and are being incorporated into national accounting, as appropriate, and reporting systems; and target 3, which states, inter alia, that by 2020 at the latest, incentives, including subsidies, harmful to biodiversity are eliminated, phased out or reformed in order to minimize or avoid negative impacts. We urge Governments to support investments in natural infrastructure and

ecological restoration and to facilitate the development of markets that value the regulatory services provided by ecosystems.

Sustainable development goal: water

By 2030, Governments achieve universal availability of an acceptable quantity and quality of water for health, livelihoods, ecosystems, production and adequate sanitation, coupled with an acceptable level of water-related risks to people, environments and economies. This goal is over and above the achievement of the Millennium Development Goals and other internationally agreed development goals. The right to safe and clean drinking water and sanitation is recognized as a human right, and it is the responsibility of all States to respect such right. As an interim goal, by 2015 the proportion of people unable to reach or afford safe drinking water, and without access to basic sanitation is halved, as agreed in the Johannesburg Plan of Implementation.

By 2020, local, municipal and national Governments and all stakeholders commit to achieving the following intermediate targets:

- A 20 per cent increase in total food supply-chain efficiency — reducing losses and waste from field to fork
- A 20 per cent increase in water efficiency in agriculture — more nutrition and crop per drop
- A 20 per cent increase in water use efficiency in energy production — more kilowatt-hours per drop
- A 20 per cent increase in the quantity of water reused
- A 20 per cent decrease in water pollution

Sustainable development goal: healthy seas and oceans (blue economy)

By 2020, consistent with the Strategic Plan for Biodiversity, Governments establish at least 10 per cent coastal and marine areas. By 2030, oceanic dead zones are recovered by reducing nitrogen runoff from land by 50 per cent or more. By 2020, marine protected areas are established in at least 25 per cent of each exclusive economic zone and the high seas in representative networks capable of restoring minimum viable populations of all at-risk stocks, protecting marine biological diversity, and maximizing benefits to commercial and subsistence fishers in surrounding waters. By 2015, the use of bottom trawling, dynamite fishing, electrofishing, poisons and other unsustainable practices is eliminated. By 2030, the decline of fish stocks is reversed and sustainable, diverse and abundant fish stocks are created, supported by healthy habitats, to provide for the needs of all users, and by 2015, the practice of shark finning is banned.

We also make the following policy recommendations: (a) reduce plastic pollution in the oceans, including by banning or taxing single-use plastics, supporting the use of recycled plastics in new products and holding manufacturers responsible for plastics through their entire life cycle; (b) establish an international monitoring network for ocean acidification to enable the identification of vulnerable regions and industries and to provide an early warning system for industries already experiencing harm; (c) designate the high seas of the Central Arctic Ocean as a zone for international scientific cooperation, where extractive and polluting activities are

suspended until we have a better understanding of the area and the potential effects of such activities; and (d) schedule, as a matter of urgency, an intergovernmental conference to address the multiplying threats to ocean areas beyond the jurisdiction of individual nations.

Sustainable development goal: healthy forests

By 2020, all remaining frontier forests are protected from conversion and degradation, consistent with the Strategic Plan for Biodiversity, with a well-resourced and equitably governed REDD-plus mechanism in place, which respects the rights and knowledge of indigenous peoples and local communities and other environmental and governance safeguards, to reward developing countries for the protection and sustainable management of their forests, not only for carbon capture and storage but for their wider ecological services. A policy of "no net loss" of forest land, globally and nationally, is also achieved by 2020. At that time, all new forest areas cleared are offset by the ecologically sound restoration of forests in nearby areas. The restoration of over 150 million hectares of cleared or degraded forest landscapes is achieved by 2020, with the creation of millions of new jobs and enhanced livelihoods, improved security and adaptation to climate change.

Deforestation emissions should be reduced by key corporations and their supply chains committing to avoid the purchase of products that cause deforestation, such as soy or cattle from deforested lands in the Brazilian Amazon, palm oil from deforested agricultural land in Indonesia or illegal wood and wood products throughout the world.

In addition, stakeholders everywhere should undertake and/or participate in large-scale, environmentally and socially responsible reforestation efforts.

Measures proposed under the clean development mechanism must be carefully examined by the communities depending on forests for their subsistence, as we see that the measures favour already significant land-grabbing and the destruction of their livelihoods.

At Rio+20, we call upon Governments to pledge concrete and systematic support and promotion of multi-stakeholder-managed forest certification systems in all parts of the world, with particular emphasis on tropical rainforests.

Sustainable development goal: sustainable agriculture

By 2030, global agricultural production is transformed from industrial to sustainable. Chemical inputs, herbicides and pesticides are largely replaced with organic and biological alternatives. Interspersed natural areas are protected and restored as sources of pollination, pest control and soil fertility. Food for export is secondary to food for local consumption. Cultivated crop strains are diversified, as are production techniques and the mix of agricultural producers. Best management practices reduce erosion by 90 per cent and nitrogen runoff by 50 per cent or more. The local ecological knowledge of indigenous peoples and traditional and local communities is utilized to identify resilient crops and cultivation practices that provide maximum protection against climate change.

This goal should also include sustainable and humane food systems that provide healthy food to meet current food needs while maintaining healthy ecosystems and farmer resilience, and ensure good animal health and welfare that

can also provide food for generations to come with minimal negative impact to the environment, through agro-ecological farming systems. We consider the right of farmers to keep their own seeds as an important issue of farming.

A sustainable and humane food system should promote the food sovereignty of communities; empower small-scale food producers in food and agricultural governance; encourage local production and distribution infrastructures, with equal opportunities for men and women farmers, and the important role of youth in this area; and make nutritious food available, accessible and affordable to all, while at the same time providing sustainable livelihoods to producers through the payment of fair prices for their products. Sustainable food systems must be based on food sovereignty and the right of small-scale peasants, women's groups and local communities to plant and exchange their seeds and share their knowledge.

Strong and increasing support should be given to small-scale farming, producing healthy foods through targeted research, extension services and enabling conditions and, wherever possible, vegetarian diets; and ensuring women's property and inheritance rights.

The important role and special needs of women as the primary producers and purchasers of food, along with the implementation of women's property and inheritance rights, should be recognized and supported by all means possible.

Sustainable development goal: green cities

By 2030, cities develop and implement action plans to address transport, public health and environmental needs in a harmonious and integrated way. By 2030, from the local to the national levels, Government policies foster compact, mixed-use, pedestrian-oriented, urban development that minimizes energy use and maximizes residential health and that reflects the concept of a society for all ages. All new buildings meet green building standards by 2030. By 2030, city transport needs are or remain predominantly met by mass transport, walking and bicycling. Quality of life is also improved for residents by 2030, providing access to green buildings with urban rooftop gardens, clean water, clean energy, waste management systems and sustainable transport. By 2030, urban areas with significant storm water pollution issues reduce impervious surface area by 30 per cent below 2012 levels.

Sustainable development goal: subsidies and investment

By 2020 at the latest, consistent with the Strategic Plan for Biodiversity, harmful incentives, including subsidies, for fossil fuel production, unsustainable agricultural, fisheries and forest practices, and those harmful to biodiversity, are eliminated, phased out or redirected to promote renewable energy, sustainable practices and the conservation and sustainable use of biodiversity. By 2015, Governments commit to a minimum investment of 2 per cent of GDP per year to foster the transition to a green economy, taking into account national socio-economic conditions.

Sustainable development goal: new indicators of progress

By 2020, nations supplement or replace GDP with a new measure of sustainable economic welfare based on best available information at that time. Economic performance and the forecasted effects of policy changes will be

measured by this new metric. We encourage a process of continuous improvement and refinement of the new measure over time and an international process to set standards and make available common methods and data sources. We also encourage the adoption of several other headline indicators of environmental, economic, social, cultural and linguistic sustainability to provide a measure of progress towards the green economy transition, such as civic participation, improved well-being and achievement of sustainable development goals.

Sustainable development goal: access to information

By 2022, Governments enact and implement freedom of information laws giving people the right to obtain accurate and truthful information held by their Government, especially on the environment. Governments actively make available to all stakeholders useful, accurate, truthful and well-publicized data and information in appropriate formats and languages, including on the Internet. These laws should include whistle-blower protection and should extend to information disclosure by corporations.

Sustainable development goal: public participation

By 2022, Governments need to ensure that volunteerism and citizen engagement are incorporated in all global, national and local action plans for the implementation of sustainable development and human well-being, to commit to the creation of an enabling environment for citizen engagement and voluntary action, and will include mandatory public participation in: (a) major development project approvals and environmental impact assessment procedures; (b) drafting of national-level, sustainable development policies, laws and regulations; and (c) administrative decisions, such as pollution permitting.

Sustainable development goal: access to redress and remedy

By 2022, Governments adopt and implement laws ensuring effective access to judicial and administrative proceedings concerning sustainable development, including redress and remedy. In particular, they ensure that the costs of such proceedings are reasonable and affordable to affected people and that access to such proceedings is available through the expansion of legal standing and other means to interested people and organizations.

Sustainable development goal: environmental justice for the poor and marginalized

By 2022, Governments adopt laws that obligate their agencies to take appropriate measures to provide information and engage affected people living in poverty, women and other disadvantaged groups when making sustainable development decisions.

Sustainable development goal: basic health

By 2015, Governments support the attainment of the Millennium Development Goals related to health and contribute to health, well-being and sustainable development, ensure universal access to health care and services, wherever feasible, free at the point of use for women and children, and including sexual and reproductive health, and thus strengthen the resilience of people and communities to the consequences of climate change and environmental degradation.

We call on Governments to foster sustainable health systems as an indispensable condition for the sustainable development of societies through the provision of essential health services, the promotion of healthy lifestyles and the creation of healthy cross-sectoral public policies.

We endorse the finalization of a global mercury treaty by February 2013 that will aggressively limit the global use and trade in mercury and reduce global mercury emissions.

We recommend a ban on the export of mercury and the mining of mercury for export and secure the agreement of chloralkali and mining companies not to place mercury into commerce and to take responsibility for ensuring its safe management.

We also recommend the creation of new partnerships on the responsible sourcing of raw materials for production and the regulation of specific harmful chemicals.

We call for the further strengthening of the World Health Organization in this process.

We call on Governments to address social determinants of health as a means of reducing global health inequities by acknowledging that all policies affect health. Health equity is paramount for sustainable societies.

We also call upon Governments to make direct and relevant interventions to improve young people's health, ensuring their role as agents of change for a sustainable society, and to ensure the development of financing mechanisms for health systems.

We welcome the recognition of the work of the United Nations Volunteers programme as the focal point for the follow-up to the International Year of Volunteers, and request it to continue to raise awareness of the contribution of volunteerism to sustainable development, to act as a convener on the subject for the various interested stakeholders, to make available networking and reference resources and to provide technical cooperation to developing countries, at their request.

We call upon the United Nations, through its regular budgetary process and mechanisms, to enable the Department of Public Information to host the annual Conference and to provide the Department with the needed financial and human resources on a consistent and predictable basis.

We thank the people and Government of Germany and the City and Mayor of Bonn for their warm welcome and for hosting the sixty-fourth annual Conference of the Department of Public Information for Non-Governmental Organizations.

We ask that all parties involved in United Nations conferences increase their efforts towards reducing the ecological footprint of these events and hereby set a positive example.

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Agenda item 43
Question of Cyprus

Security Council
Sixty-seventh year

Letter dated 21 March 2012 from the Permanent Representative of Cyprus to the United Nations addressed to the Secretary-General

Upon instructions from my Government and further to my letter dated 5 December 2011 (A/66/585-S/2011/755), I have the honour to draw your attention to ongoing violations of the international air traffic regulations and the national airspace of the Republic of Cyprus by military aircraft of the Turkish Air Force, recorded from 1 November to 30 November 2011, as follows.

On 1 November 2011, one Cougar Turkish military aircraft violated international air traffic regulations and the national airspace of the Republic of Cyprus.

On 2 November 2011, two CN-235, two F-4, one C-130, one Cougar and one Turkish military aircraft of unknown type violated international air traffic regulations seven times and the national airspace of the Republic of Cyprus four times.

On 4 November 2011, one Cougar Turkish military aircraft violated international air traffic regulations and the national airspace of the Republic of Cyprus.

On 11 November 2011, two F-16 Turkish military aircraft violated international air traffic regulations and the national airspace of the Republic of Cyprus.

On 11 and 12 November 2011, two C-160, one CN-235 and two Cougar Turkish military aircraft violated international air traffic regulations seven times and the national airspace of the Republic of Cyprus seven times.

On 14 November 2011, one F-16 and one Turkish military aircraft of unknown type violated international air traffic regulations three times and the national airspace of the Republic of Cyprus three times.

On 15 November 2011, one F-16 and one Cougar Turkish military aircraft violated international air traffic regulations twice and the national airspace of the Republic of Cyprus twice.

On 16 November 2011, four F-16, two C-160, one C-650, one CN-235 and one Cougar Turkish military aircraft violated international air traffic regulations eight times and the national airspace of the Republic of Cyprus six times.

Please recycle

On 17 November 2011, six F-16, one C-160, and one CN-235 Turkish military aircraft violated international air traffic regulations six times and the national airspace of the Republic of Cyprus four times.

On 18 and 19 November 2011, one B-200, one CN-235 and one Cougar Turkish military aircraft violated international air traffic regulations five times and the national airspace of the Republic of Cyprus five times.

On 23 November 2011, one CN-235, six F-16, one B-200, one C-160 and two Cougar Turkish military aircraft violated international air traffic regulations nine times and the national airspace of the Republic of Cyprus seven times.

On 24 November 2011, two CN-235, two F-16, two Cougar and one Turkish military aircraft of unknown type violated international air traffic regulations five times and the national airspace of the Republic of Cyprus.

On 25 November 2011, two Cougar Turkish military aircraft violated international air traffic regulations twice and the national airspace of the Republic of Cyprus twice.

On 29 November 2011, one F-16 Turkish military aircraft violated international air traffic regulations and the national airspace of the Republic of Cyprus.

On 30 November 2011, one F-16 Turkish military aircraft violated international air traffic regulations and the national airspace of the Republic of Cyprus.

On behalf of my Government, I strongly protest the continuing violations by Turkey of international air traffic regulations and the national airspace of the Republic of Cyprus and call for their immediate cessation.

These systematic abuses by Turkey of the sovereignty and territorial integrity of the Republic of Cyprus manifestly violate international law and air traffic regulations and seriously jeopardize the safety of international aviation in the region. Such actions are particularly disconcerting in the context of the recent military threats by Turkey against the Republic of Cyprus, related to activity in my country's exclusive economic zone, as well as recent statements by high-ranking Turkish officials threatening annexation of the occupied part of Cyprus.

We would like to reiterate our call to the Government of Turkey to abide by the Charter of the United Nations and its international obligations and respect the sovereignty, independence and territorial integrity of all States Members of the United Nations.

In the context of ongoing negotiations in search of a lasting and peaceful solution to the Cyprus problem, in line with international legality, we call upon Turkey to act in a constructive spirit and substantially support the efforts aimed at reaching a viable solution to the Cyprus problem, in accordance with the agreed basis for such a solution, endorsed by numerous Security Council resolutions.

I should be grateful if you would have the present letter circulated as a document of the General Assembly, under agenda item 43, and of the Security Council.

(*Signed*) Minas A. **Hadjimichael**

United Nations A/66/752

General Assembly

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Agenda item 115 (i)
Appointments to fill vacancies in subsidiary organs and other appointments: appointment of the judges of the United Nations Dispute Tribunal

Letter dated 23 March 2012 from the Secretary-General to the President of the General Assembly

I would like to inform you that two vacancies will occur in the United Nations Dispute Tribunal as from 30 June 2012, including one full-time judge (New York) and one half-time judge (rotating between Geneva, Nairobi and New York), and that one vacancy for an ad litem judge (New York) has already occurred.

The vacancies for the full-time judge and the half-time judge will occur owing to the conclusion of the respective three-year terms of the incumbents, Judge Memooda Ebrahim-Carstens (full-time) and Judge Goolam Hoosen Kader Meeran (half-time), on 30 June 2012. The vacancy for the ad litem judge occurred because Judge Marilyn J. Kaman declined, for personal reasons, to accept the extension of her appointment for an additional six-month period, from 1 July to 31 December 2011, which was approved by the General Assembly in its decision 65/251. I therefore wish to draw your attention to the need for the Assembly to appoint judges to fill the three vacancies in the United Nations Dispute Tribunal.

The Internal Justice Council, which was mandated by the General Assembly in paragraph 37 (b) of its resolution 62/228 to provide its views and recommendations to the Assembly on two or three candidates for each judicial vacancy, has prepared reports (A/66/664 and Add.1) identifying qualified candidates for each vacancy, to which I hereby draw your attention. In its reports, the Internal Justice Council sets forth candidates for all of the above-mentioned positions for consideration.

In this connection, I would be grateful if you would present the reports of the Internal Justice Council (A/66/664 and Add.1) to the General Assembly for its consideration and action.

(*Signed*) **BAN** Ki-moon

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